

MinterEllison

REPORT TO
DEPARTMENT OF AGRICULTURE AND WATER RESOURCES
6 SEPTEMBER 2016

AGRICULTURAL LEVIES SYSTEM

SCOPING STUDY – VOLUME 2
DELIVERABLE 2 – FINAL REPORT





ACIL ALLEN CONSULTING PTY LTD
ABN 68 102 652 148

LEVEL FIFTEEN
127 CREEK STREET
BRISBANE QLD 4000
AUSTRALIA
T+61 7 3009 8700
F+61 7 3009 8799

LEVEL TWO
33 AINSLIE PLACE
CANBERRA ACT 2600
AUSTRALIA
T+61 2 6103 8200
F+61 2 6103 8233

LEVEL NINE
60 COLLINS STREET
MELBOURNE VIC 3000
AUSTRALIA
T+61 3 8650 6000
F+61 3 9654 6363

LEVEL ONE
50 PITT STREET
SYDNEY NSW 2000
AUSTRALIA
T+61 2 8272 5100
F+61 2 9247 2455

LEVEL TWELVE, BGC CENTRE
28 THE ESPLANADE
PERTH WA 6000
AUSTRALIA
T+61 8 9449 9600
F+61 8 9322 3955

161 WAKEFIELD STREET
ADELAIDE SA 5000
AUSTRALIA
T +61 8 8122 4965

ACILALLEN.COM.AU

SUGGESTED CITATION FOR THIS REPORT

ACIL ALLEN CONSULTING AND MINTER ELLISON, 2016, AGRICULTURAL LEVIES SYSTEM – SCOPING STUDY - DELIVERABLE 2. – VOLUME 2

DISCLAIMER THIS REPORT PROVIDES A SNAPSHOT OF THE CURRENT LEGISLATIVE ARRANGEMENTS AND A SCOPING STUDY OF THE AGRICULTURAL LEVIES SYSTEM. ITS PURPOSE IS TO IDENTIFY WHAT OPPORTUNITIES MAY EXIST TO IMPROVE THE EFFICIENCY, AND EFFECTIVENESS OF THE LEVY PROCESSES. IT DOES NOT CONSTITUTE AND MUST NOT BE RELIED UPON AS LEGAL ADVICE. WE HAVE USED OUR BEST ENDEAVOURS IN GOOD FAITH TO PRODUCE A COMPREHENSIVE REVIEW, HOWEVER BEYOND THIS PURPOSE, TAILORED LEGAL ADVICE SHOULD BE SOUGHT ON SPECIFIC LEGAL ISSUES CONTAINED WITHIN THE REPORT.

C O N T E N T S

APPENDICES

A

	<i>Levy Related Legislative Instruments</i>	A-1
A.1	Legislative analysis – macro perspective	A-8

B

	<i>Key Legislative components by Commodity</i>	B-1
--	--	-----

C

	<i>Levy Rates and Values</i>	C-1
--	------------------------------	-----

D

	<i>Legislative and Institutional relationships</i>	D-1
--	--	-----

E

	<i>Stakeholder Consultation</i>	E-1
--	---------------------------------	-----

F

	<i>Stakeholder Analysis</i>	F-4
--	-----------------------------	-----

TABLES

TABLE A.1	LEVY RELATED LEGISLATIVE INSTRUMENTS UNDER THE DEPARTMENT OF AGRICULTURE AND WATER RESOURCES	A-1
TABLE A.2	LEGISLATION RATE OF CHANGE	A-10
TABLE A.3	GLOSSARY OF LEGAL TERMS	A-11
TABLE B.1	DEER VELVET	B-1
TABLE B.2	GOAT FIBRES	B-1
TABLE B.3	WOOL	B-3
TABLE B.4	HONEY	B-5
TABLE B.5	HONEY EXPORT	B-8
TABLE B.6	DAIRY PRODUCE	B-9
TABLE B.7	COARSE GRAINS	B-11
TABLE B.8	OILSEEDS	B-13
TABLE B.9	WHEAT	B-16
TABLE B.10	GRAIN LEGUMES	B-18
TABLE B.11	COTTON	B-20
TABLE B.12	FODDER	B-22
TABLE B.13	RICE	B-23
TABLE B.14	SUGAR CANE	B-24
TABLE B.15	PASTURE SEEDS	B-26
TABLE B.16	FARMED PRAWNS	B-27
TABLE B.17	FOREST GROWERS	B-29
TABLE B.18	FOREST INDUSTRY PRODUCTS	B-32
TABLE B.19	FOREST INDUSTRY EXPORTS	B-33
TABLE B.20	FOREST INDUSTRY IMPORTS	B-36

C O N T E N T S

TABLE B.21	ALMONDS	B-38
TABLE B.22	APPLES AND PEARS	B-40
TABLE B.23	AVOCADOS	B-42
TABLE B.24	BANANAS	B-45
TABLE B.25	CHERRIES	B-46
TABLE B.26	CHESTNUTS	B-48
TABLE B.27	CITRUS	B-50
TABLE B.28	CUSTARD APPLES	B-53
TABLE B.29	DRIED FRUIT	B-55
TABLE B.30	DRIED TREE FRUIT	B-56
TABLE B.31	DRIED VINE FRUIT	B-57
TABLE B.32	GINGER	B-59
TABLE B.33	LYCHEES	B-60
TABLE B.34	MACADAMIA NUTS	B-62
TABLE B.35	MANGOES	B-64
TABLE B.36	MUSHROOMS	B-66
TABLE B.37	NURSERY PRODUCTS	B-67
TABLE B.38	OLIVES	B-68
TABLE B.39	ONIONS	B-70
TABLE B.40	PAPAYA	B-71
TABLE B.41	PASSIONFRUIT	B-73
TABLE B.42	PERSIMMONS	B-75
TABLE B.43	PINEAPPLES	B-77
TABLE B.44	POTATOES	B-79
TABLE B.45	RUBUS	B-81
TABLE B.46	STONE FRUIT	B-83
TABLE B.47	STRAWBERRIES	B-85
TABLE B.48	SWEET POTATOES	B-87
TABLE B.49	TABLE GRAPES (HORTICULTURE))	B-88
TABLE B.50	TURF	B-90
TABLE B.51	VEGETABLES	B-92
TABLE B.52	BUFFALO SLAUGHTER	B-94
TABLE B.53	BUFFALO EXPORTS	B-96
TABLE B.54	BEEF PRODUCTION (SLAUGHTER)	B-97
TABLE B.55	CATTLE TRANSACTIONS	B-100
TABLE B.56	CATTLE TRANSACTIONS – NRS LEVIES	B-102
TABLE B.57	CATTLE EXPORT CHARGE	B-104
TABLE B.58	CATTLE EXPORTS – NRS LEVIES	B-106
TABLE B.59	CATTLE EXPORT CHARGE (PRODUCERS))	B-107
TABLE B.60	DEER	B-109
TABLE B.61	DEER SLAUGHTER	B-110
TABLE B.62	GAME ANIMALS	B-112
TABLE B.63	GOAT SLAUGHTER	B-113
TABLE B.64	GOAT TRANSACTIONS	B-115
TABLE B.65	GOAT EXPORT CHARGE	B-117
TABLE B.66	GOAT EXPORT CHARGE (PRODUCERS))	B-118
TABLE B.67	HORSE SALUGHTER	B-121
TABLE B.68	LAMB SLAUGHTER	B-122
TABLE B.69	LAMB TRANSACTIONS	B-123
TABLE B.70	LAMB EXPORT CHARGE	B-126

C O N T E N T S

TABLE B.71	LAMB EXPORT CHARGE (PRODUCERS))	B-127
TABLE B.72	MACROPODS	B-130
TABLE B.73	PIG SLAUGHTER	B-132
TABLE B.74	RATITE	B-133
TABLE B.75	SHEEP SLAUGHTER	B-135
TABLE B.76	SHEEP TRANSACTIONS	B-136
TABLE B.77	SHEEP EXPORT CHARGE	B-139
TABLE B.78	SHEEP EXPORT CHARGE (PRODUCERS)	B-141
TABLE B.79	AQUATIC ANIMAL EXPORTS	B-143
TABLE B.80	BEEES	B-144
TABLE B.81	LAYING CHICKENS	B-146
TABLE B.82	MEAT CHICKENS	B-147
TABLE B.83	EGG (PROMOTION)	B-149
TABLE B.84	WINE GRAPES	B-150
TABLE B.85	WINE	B-152
TABLE B.86	WINE GRAPES (RESEARCH)	B-153
TABLE C.1	LEVY RATE BY COMMODITY	C-1
TABLE C.2	NRS LEVY VALUES	C-4
TABLE C.3	BIOSECURITY LEVY VALUES	C-5
TABLE C.4	EMERGENCY RESPONSE LEVIES	C-6
TABLE D.1	PRESCRIBED ORGANISATIONS	D-1
TABLE E.1	STAKEHOLDER CONSULTATIONS	E-2
TABLE F.1	SUMMARY OF STAKEHOLDER CONSULTATIONS ON LEVY ESTABLISHMENT	F-4
TABLE F.2	SUMMARY OF STAKEHOLDER CONSULTATIONS ON LEVY COLLECTION	F-6
TABLE F.3	SUMMARY OF STAKEHOLDER CONSULTATIONS ON LEVY DISBURSEMENTS	F-7
TABLE F.4	SUMMARY OF STAKEHOLDER CONSULTATIONS ON LEVY REVIEW	F-9

BOXES

BOX E.1	OVERVIEW OF THE WORKSHOP/INTERVIEW AGENDA	E-1
----------------	---	-----



APPENDICES



This section and the inclusion of repealed legislation forms part of a comprehensive legislation sweep conducted by Minter Ellison to ensure completeness of the summary of the legislative scheme for agricultural levies (**Table A.1**). Note that AFMA and APVMA levies are out of scope as are all State and Territory levies and levies administered by other Commonwealth departments or those of sole industry responsibility.

TABLE A.1 LEVY RELATED LEGISLATIVE INSTRUMENTS UNDER THE DEPARTMENT OF AGRICULTURE AND WATER RESOURCES

Primary (enabling) Legislation	Subordinate Legislation	Ceasing/ Sunsetting Date
	Acts	
Australian Grape and Wine Authority Act 2013*		
	Regulations	
Australian Grape and Wine Authority Regulations 1981		1 April 2018
	Acts	
Australian Meat and Live-stock Industry Act 1997*		
	Regulations	
	Australian Meat and Live-stock Industry (Export Licensing) Regulations 1998 ^a	1st April 2019
	Australian Meat and Live-stock Industry Regulations 1998	1st April 2019
	Orders	
	Australian Meat and Live-stock Industry (Conditions on Live-stock export licences) Order 2012 ^b	1st April 2020
	Australian Meat and Live-stock Industry (High Quality Beef Export to the European Union) Order 2015	1st October 2025
	Australian Meat and Live-stock Industry (Live Cattle Exports to Republic of Korea) Order 2002	1 October 2019

Primary (enabling) Legislation	Subordinate Legislation	Ceasing/ Sunsetting Date
	Australian Meat and Live-stock Industry (Sheep meat and Goat meat Export to the European Union) Order 2014	1st April 2025
	Australian Meat and Live-stock Industry (Standards) Order 2005	1st April 2020
Declarations		
	Australian Meat and Live-stock Industry (Live-stock Export Marketing Body and Live-stock Export Research Body) Declaration 2004	1st April 2017
	Australian Meat and Live-stock Industry (Meat Processor Marketing and Research Bodies) Declaration 2007	1st April 2017
	Australian Meat and Live-stock Industry Act 1997 - Declaration of Approved Donor (07/07/1998)	1st April 2017
	Australian Meat and Live-stock Industry Act 1997 - Declaration of Approved Donor (21/08/1998)	1st April 2017
	Australian Meat and Live-stock Industry Act 1997 - Declaration of Approved Donor (30/06/1998)	1st April 2017
	Australian Meat and Live-stock Industry Act 1997 - Declaration of Research Body (30/06/1998)	1 April 2017
	Australian Meat and Live-stock Industry Act 1997 - Declaration of Industry Marketing Body (30/06/1998)	1 April 2017
Acts		
Australian Meat and Live-stock Legislation (Consequential Amendments and Transitional Provisions) Act 1985*		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
Australian Wine and Brandy Corporation Amendment Act 2010		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
Regulations		
	Biosecurity Charges Imposition (General Regulation 2016)	1 October 2026
	Biosecurity Regulations 2016	1 October 2026
Acts		
Dairy Industry Service Reform Act 2003*		

Primary (enabling) Legislation	Subordinate Legislation	Ceasing/ Sunsetting Date
Dairy Produce Act 1986*		
Dairy Produce Amendment (Dairy Service Levy Poll) Act 2016		
	Regulations	
	Dairy Adjustment Levy Collection Regulations 2000	1st October 2019
	Dairy Produce Regulations 1986	1st April 2018
	Dairy Produce (Dairy Service Levy Poll) Regulations 2006	1st April 2017
	Declarations	
	Dairy Produce (Closure of Dairy Adjustment Authority) Declaration 2008	1st April 2019
	Acts	
Egg Industry Service Provision Act 2002*		
Egg Industry Service Provision (Transitional and Consequential Provisions) Act 2002*		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
	Regulations	
	Export Charges (Collection) Regulation 2015	1 April 2026
	Export Charges (Imposition-Customs) Regulation 2015	1 April 2026
	Acts	
Forestry Marketing and Research and Development Services Act 2007*		
Forestry Marketing and Research and Development Services (Transitional and Consequential Provisions) Act 2007*		
	Regulations	
	Forestry Marketing and Research and Development Services Regulations 2008	1st April 2019
	Acts	
Grape and Wine Legislation Amendment (Australian Grape and Wine Authority) Act 2013*		
	Acts	
Horse Disease Response Levy Act 2011*		
Horse Disease Response Levy Collection Act 2011*		
	Acts	
Horticulture Marketing and Research and Development Services Act 2000*		

Primary (enabling) Legislation	Subordinate Legislation	Ceasing/ Sunsetting Date
Horticulture Marketing and Research and Development Services (Repeals and Consequential Provisions) Act 2000*		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
	Regulations	
	Horticulture Marketing and Research and Development Services Regulations 2001	1st October 2019
	Horticulture Marketing and Research and Development Services (Export Efficiency) Regulations 2002 ^d	1 October 2019
	Horticulture Marketing and Research and Development Services (Transfer of Industry Assets and Liabilities) Regulation 2014	1st April 2025
	Declarations	
	Horticultural Marketing and Research and Development Services (Cessation of Industry Services Body and Industry Export Control Body) Declaration 2014	1st April 2025
	Horticulture Marketing and Research and Development Services (Cessation of Industry Export Control Body) Declaration 2015	1st October 2025
	Horticulture Marketing and Research and Development Services (New Industry Services Body and Industry Export Control Body) Declaration 2014	1st April 2025
	Horticulture Marketing and Research and Development Services (Transfer of Industry Assets and Liabilities) Declaration 2014	1st April 2025
	Horticulture Marketing and Research and Development Services Act 2000 - Declaration of Industry Export Control Body (29/01/2001)	1st October 2019
	Horticulture Marketing and Research and Development Services Act 2000 - Declaration of Industry Services Body (29/01/2001)	1st October 2019
	Acts	

Primary (enabling) Legislation	Subordinate Legislation	Ceasing/ Sunsetting Date
National Cattle Disease Eradication Account Act 1991*		
	Acts	
National Residue Survey (Consequential Provisions) Act 1992*		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
National Residue Survey (Customs) Levy Act 1998*		
National Residue Survey (Excise) Levy Act 1998*		
National Residue Survey Administration Act 1992*		
National Residue Survey Levies Regulations (Validation & Commencement of Amendments) Act 1999*		
	Regulations	
	Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998	1st April 2019
	Acts	
Pig Industry (Transitional Provisions) Act 1986*		
Pig Industry Act 2001*		
	Acts	
Plant Health Australia (Plant Industries) Funding Act 2002*		
	Determinations	
	Plant Health Australia (Plant Industries) Funding Determination 2015	
	Acts	
Primary Industries and Energy Legislation Amendment Act (No. 1) 1998		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
Primary Industries (Customs) Charges Act 1999*		
	Regulations	
	Honey Levy (No. 1) Regulations	1st April 2017
	Primary Industries (Customs) Charges Regulations 2000	1st October 2019
	Primary Industries (Customs) Charges (Designated Body) Declaration 2003	1st April 2020

Primary (enabling) Legislation	Subordinate Legislation	Ceasing/ Sunsetting Date
	Acts	
Primary Industries (Customs) Charges Amendment (Australian Grape and Wine Authority) Act 2013		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
	Regulations	
	Honey Levy (No. 1) Regulations	1st April 2017
	Acts	
Primary Industries (Customs) Charges Amendment Act 2013		
	Declarations	
	Primary Industries (Excise) Levies (Designated Bodies) Declaration 2013	1st April 2024
	Acts	
Primary Industries (Excise) Levies Act 1999*		
	Regulations	
	Primary Industries (Excise) Levies Amendment Regulation 2012 (No. 1)	Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
	Primary Industries (Excise) Levies Regulations 1999	1st April 2019
	Primary Industries (Excise) Levies (Forest Growers) Designated Bodies Declaration 2007	1st April 2018
	Primary Industries (Excise) Levies (Pasture Seeds) Declaration 2012	1st October 2022
	Acts	
Primary Industries (Excise) Levies (GST Consequential Amendments) Act 2000*		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
Primary Industries (Excise) Levies Amendment (Australian Grape and Wine Authority) Act 2013		
Primary Industries (Excise) Levies Amendment (Dairy Produce) Act 2014		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c

Primary (enabling) Legislation	Subordinate Legislation	Ceasing/ Sunsetting Date
Primary Industries (Excise) Levies Amendment Act 2013		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
	Acts	
Primary Industries Levies and Charges Collection Act 1991*		
	Regulations	
	Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998	1st April 2019
	Primary Industries Levies and Charges Collection Regulations 1991	1st October 2018
	Acts	
Primary Industries Research and Development Act 1989*		
	Regulations	
	Cotton Research and Development Regulations 1990	1st October 2018
	Fisheries Research and Development Corporation Regulations 1991	1st October 2018
	Grains Research and Development Corporation Regulations 1990	1st October 2018
	Primary Industries and Energy Research and Development Corporations (Liability to Pay-roll Tax) Regulations	1st April 2019
	Rural Industries Research and Development Corporation Regulations 2000	1st October 2019
	Acts	
Rural Research and Development Legislation Amendment Act 2013		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
	Acts	
Sugar Research and Development Services Act 2013*		
	Acts	

Primary (enabling) Legislation	Subordinate Legislation	Ceasing/ Sunsetting Date
Wheat Export Marketing Amendment Act 2012*		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
Wheat Marketing Amendment Act 1997		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
Wheat Marketing Legislation Amendment Act 1998		Should have sunsetted or ceased by virtue of Section 48A Legislation Act 2003 (Cth) ^c
	Schemes	
	Wheat Export Accreditation Scheme 2008	1st October 2018
	Acts	
Wool Services Privatisation Act 2000*		
	Regulations	
	Wool Services Privatisation (Miscellaneous Provisions) Regulations 2000	1st October 2019
	Wool Services Privatisation (Wool Levy Poll) Regulations 2003	1st April 2020
	Declarations	
	Wool Services Privatisation (Research Body) Declaration 2008	1st October 2018

Note: * indicates instruments currently on the AAO

a This regulation allows fees to be charged for meat and livestock export licences in the form of an application fee adding to the cost matrix of meat and livestock exports. The fees are currently set at nil.

b Export orders must be compiled by export licence holders and may impose additional conditions upon export of meat and livestock. In imposing such conditions they impact upon the industry, so although they do not constitute levy enforcement mechanisms in their current forms they: (1) may do so in the future, and (2) impact on the cost matrix of exporters and are relevant to the context of agricultural levies.

c The Federal Register of Legislation indicates this Act is still in force, however under section 48A *Legislation Act 2003* it should have been repealed. It is likely the Federal Register has simply not been updated in this case and the legislation has ceased.

d These regulations do not impose levies, but deal with the functioning of the industry services body for the Australian Horticultural Industry. As such, it is broadly relevant to the structure of the Australian agricultural levies system.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

A.1 Legislative analysis – macro perspective

The agricultural levy system is viewed by many as a system where the structures that underpin it are complex, convoluted and difficult to penetrate.¹ Part of the problem is that each industry and respective commodity has its own set of own unique components – geographical spread, industry culture, intensity of production and the extent of concentration which influences both how it operates and the most appropriate levy system and supporting representative structure. Therefore, one of the primary reasons for the complexity across the agricultural levies system is the sheer diversity in

¹ See Selwyn Snell, Levies inquiry points to some sensible solutions, available at: <http://www.ruraldc.com.au/levies-inquiry-points-to-some-sensible-solutions/>

governance, management and membership structures across the plethora of organisations and bodies engaged with levies, R&D and marketing.

This diversity extends to how levy payers are represented and the extent to which they engage with Research Development Corporations (RDCs). Some have a direct relationship through voting mechanisms, while for others the relationship is filtered through industry representative bodies. This diversity stems from the different histories, characteristics and makeup of each industry which also carry with them lingering legacy issues. These differences and the diversity from one industry to the next provide considerable scope for confusion and uncertainty, even though the underlying legislation is fit for purpose.

According to the Senate Committee Report into Industry Structures and Systems governing the imposition of and disbursement of Marketing and Research and Development (R&D) Levies in the Agricultural Sector, there are up to 90 farmer organisations, including state farming organisations (SFOs), national farm organisations and agriculture commodity organisations that carry out industry representation and advocacy activities, largely funded by voluntary membership contributions. For any levy payer, establishing an understanding of the roles, responsibilities and relationships between these bodies, and in respect to RDCs (and to themselves as payers of the levy) is a difficult task.²

Fit for purpose

The legislative snapshot review of the Agricultural levies system was performed on a micro level at the Acts and regulations imposing levies in relation to each commodity.³ For the most part the levies imposed by the legislation are fit for purpose in the sense that they raise funds for their intended purpose (ie R&D, marketing, residue testing, biosecurity etc).

This does not mean the levies system operates as effectively as possible on a practical level and this was clearly identified in stakeholder consultations and is discussed in **Chapter 4** of the report and **Appendix G**.

When the levies system is viewed macroscopically and in a practical sense, it may be considered thematically unfit for purpose in terms of delivering across all sectors in an efficient, effective and transparent means. Primarily this is attributable to the systems' piecemeal development over time, and a judgment clearly made in hindsight.

Efficiency

The legislative snapshot analysis has considered the efficiency of the legislation and regulations in relation to the way in which the levy or charge is imposed. In many instances the legislation or regulation is efficient, in that it sets out in an organised and competent fashion the way the levy or charge is imposed and the rate of the levy. However, Similar to the 'fit for purpose' test looking at 'efficiency' from a holistic perspective generates a different general answer than looking at how levies and charges operate for each individual commodity. There are areas of the levies system where efficiencies can be gained on a practical level. These practical and administrative efficiencies are discussed in **Section 3.3** of the report.

Consistency

Generally there appears to be consistency in the way in which the Acts and regulations deal with levies or charges, particularly across similar commodities. For, instance in relation to horticultural commodities generally a levy and charge are imposed (which are the same rate), and no export change is payable if a domestic levy has been paid on the produce to be exported.

However, inconsistencies can be identified in the way in which industry bodies and representative organisation are set up. This is identified and discussed in Chapters 3 and 4 of the report and is probably best demonstrated by the case studies on cattle, dairy, grains and passionfruit (See **Appendix E**). While consistency and equity across the entire agricultural industry is sought, it is

² This argument goes to the complexity of the agricultural levy scheme. In order to be effective levies must be easily understood by all farmer organisations and their members.

³ No comprehensive analysis of disbursement legislation has been conducted in this instance as the body of instruments and other agreements are far more complex, with most industries having individual agreements with the Commonwealth governed by different regulations.

necessary to consider the relevant differences in relation to each commodity and the way this may require particular commodities to be dealt with in different ways.

Transparency

There is transparency in the legislation and regulations in terms of the levies imposed on each commodity and the rates of those levies. In many instances it is apparent exactly how the levies collected are disbursed in terms of the amount attributed to R&D or marketing for example.

There is less visibility in the way in which peak industry bodies or representative organisations are established and in relation to agreements, Deeds or MOUs that exist between industry bodies, representative organisations and with the Government and the terms of those documents. See **Section 3.3** of the report and **Appendix D**.

Flexibility

Under the current system there are specific instances where the exact levy rate has been specified in the Act, making it more difficult to amend (specifically goat fibres and deer slaughter). For a number of commodities there are maximum rates for the levy or charge specified in Act, which then provides for the regulations to prescribe the actual rate. From a legislative perspective the legislation is flexible if it is amended using the applicable parliamentary procedures. This is apparent from how historically the key acts have been amended see **Table A.2** below. However, improved flexibility or dynamism could be achieved with standardising the 'fuel mix' to improve the operational flexibility and responsiveness of the levy system. This is discussed at **Chapter 4** of the report.

TABLE A.2 LEGISLATION RATE OF CHANGE

Name of Act/Regulation	Commencement date	Number of times the Act or Regulation have been amended
<i>Primary Industries (Customs) Charges Act 1999</i>	1 July 1999	10
<i>Primary Industries (Customs) Charges Regulations 2000</i>	1 July 2000	75
<i>Primary Industries (Excise) Levies Act 1999</i>	1 Jan 2000 – schedule 26 1 July 1999 - remainder	22
<i>Primary Industries (Excise) Levies Regulations 1999</i>	1 Jan 2000	121
<i>National Residue Survey (Customs) Levy Act 1998</i>	1 Aug 1998	5
<i>National Residue Survey (Excise) Levy Act 1998</i>	1 Aug 1998	6
<i>Primary Industries Levies and Charges Collection Act 1991</i>	1 July 1991	28
<i>Primary Industries Levies and Charges Collection Regulations 1991</i>	1 July 1991	79
<i>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</i>	1 Aug 1998	39
<i>Plant Health Australia (Plant Industries) Funding Act 2002</i>	8 Oct 2002	3
<i>Australian Animal Health Council (Livestock Industries) Funding Act 1996</i>	25 Oct 1996	6
<i>National Residue Survey Administration Act 1992</i>	1 July 1993.	8

Name of Act/Regulation	Commencement date	Number of times the Act or Regulation have been amended
------------------------	-------------------	---

SOURCE: ACIL ALLEN CONSULTING AND MINTER ELLISON

Conclusion

The Australian Government and the agriculture industry recognise the importance of coordination to ensure the levy system benefit individuals and the industry as a whole. Generally, there is widespread industry support for the levies system, indicating that Australia's approach and commitment to rural innovation through the rural RDCs is delivering real and tangible benefits to producers.

However, this does not mean the system is as efficient and effective as possible and there are some sensible opportunities on an administrative or practical level for improved and increased efficiency, consistency, flexibility and transparency for producers around what levies they pay, how that money is managed and what value is created. These administrative and practical improvements and options are discussed elsewhere in the report.

TABLE A.3 GLOSSARY OF LEGAL TERMS

Term	Description
Statute	A statute is a single Act.
Act	<p>An "Act" is an act of parliament, and has the same meaning as "statute".</p> <p>An Act is essentially a sequence of provisions containing statements and rules designed to give effect to a policy.</p> <p>An Act may create an entirely new regime, modify an existing one or revoke an existing statute in full or in part. Repeal may be affected by express words in a later statute or as a necessary result of a later statute being inconsistent with an earlier statute.</p> <p>Change</p> <p>An Act is changed or created via a Bill that has been assented to by the Governor General (or Governor if in the State jurisdiction) after passing through both Houses of parliament. Complex processes are involved in developing, drafting and passing a Bill so that it becomes an Act of parliament.</p>
Legislation	Legislation consists of Acts of Parliament and any delegated legislation which sits under it. "Legislation" is therefore generally a collective or general term but can also refer to a single Act.
Delegated legislation	<p>"Delegated Legislation" is legislation made by a person or body other than parliament, under authority granted to that person or body by an Act of Parliament.</p> <p>Delegated legislation comes in a variety of forms, including 'regulations', 'by-laws', 'rules', 'ordinances', 'orders' and 'orders-in-council'. Collectively, they are variously referred to as 'subordinate legislation', 'statutory rules', 'legislative instruments', 'statutory instruments', and 'subsidiary legislation'.</p> <p>Delegated legislation has the force of the empowering statute, but it must be within the legislative power of the delegator, and the delegation itself must not be so wide as to be uncertain or amount to an abdication of legislative power.</p> <p>Change</p> <p>Delegated legislation including regulations can be amended by the person or body specified in the empowering Act, meaning it can be altered without having to pass through the lengthy legislative process. Any amendments must be within the power of the amending body to make, for the modification to be effective.</p> <p>Delegated legislation exists only in relation to an enabling Act, it cannot stand on its own. The enabling Act is also called the "Principal Act" and makes provisions for delegated legislation to be made in relation to certain matters and will specify who has been delegated the power to do so under the Act. This means that where a Principal Act ceases to be in force either because it is repealed, its Principal Act is repealed or a sunset date has been reached, the delegated legislation which draws its power from that Act will cease to have any force unless a savings clause is in place to go it ongoing power.</p>

Term	Description
Order	<p>An Order is much like a regulation or declaration and is a form of delegated legislation. An Order must state under which principle Act it is made (and so draws its power) and the date which it commences.</p> <p>Change</p> <p>An Order will cease to be in effect after a certain date if such a limitation is stated in the Order or in the Principal act.</p> <p>Please see the Legislative Instruments Appendix A in Volume 2 of this study.</p>
Declaration	<p>A "Declaration" is typically a formal, imperative statement creating or preserving a right. Legislation may permit or require a Declaration and must set out any requirements or limitations on how the Declaration is to be made or what it may be made in respect of. For example, a declaration typically has to be made by a Minister and published in the <i>Government Gazette</i> before it can come into effect. In the case of levies, legislation or regulations often allow for the Minister to declare that a body is a declared body for the purposes of the legislation.</p> <p>Change</p> <p>Declarations can be made as set out under the enabling or Principal Act. A declaration may be revoked by a minister from time to time, and a new declaration entered into force by the Minister if required. Declarations have the force of law while in effect, gaining power from the primary legislation.</p>
Memorandum of Understanding	<p>In some cases a "memoranda of understanding" (MOU) may constitute a form of agreement effectively where a contract has formed, though in other cases it will merely be a mutual expressions of intent or aspiration by parties. While MOUs are often entered into preliminary to complex commercial contracts they may also exist simply as stand-alone documents. These need to be reviewed on a case by case basis to determine their likely effect.</p> <p>MOUs may or may not be intended to have legal force though it is important to note that even if there was an intention for an MOU to have some form of binding legal force, any purported contract may be invalid where it purports to require parties to enter into an agreement (agreements to agree are unenforceable). Further, a contract entered into subsequent to an MOU may be considered in the context of that MOU where the rules of contractual interpretation permit. In that regard, parties should be careful in how an MOU is drafted lest it undesirably affect later contracts.</p> <p>There exists an MOU between various bodies in the meat and livestock industry (Meat MOU). The Meat MOU provides the process by which all the signatory organisations will collaborate and establish strategic plans and direction in respect of the red meat industry. It sets out the roles, responsibilities and obligations of, and commitments and other matters agreed by the signatories to the Meat MOU.</p> <p>Change</p> <p>MOUs may be entered to as required by parties and updated as frequently as needed.</p>
Sunset clause	<p>"Sunsetting" is a legislative process requiring a piece of legislation, or part of it, to cease to have effect after a certain period of time or from a specified date. Most jurisdictions in Australia have sunsetting regimes. Under section 50 of the <i>Legislation Act 2003</i> (Cth) (LA), all legislative instruments (also known as delegated legislation) in force are subject to sunsetting unless they are explicitly exempted from sunsetting. Exemptions are set out in:</p> <ul style="list-style-type: none"> – section 54 of the LA – sections 11 and 12 of the <i>Legislation (Exemptions and Other Matters) Regulation 2015</i> or – the Act of Parliament that authorises an instrument. <p>Default sunsetting dates</p> <p>If no date is specified for the instrument to sunset, default sunset dates will apply. Default sunset dates are calculated based on the date of an instrument's registration. Unless otherwise provided by the enabling Act, all instruments registered on the Federal Register</p>

Term	Description																																				
	<p>of Legislation Register on or after 1 January 2005 sunset on the 1 April or 1 October immediately on or after their 10th anniversary of registration. For example:</p> <table border="1" data-bbox="655 255 1535 421"> <thead> <tr> <th>Date of registration</th> <th>Default sunset date</th> </tr> </thead> <tbody> <tr> <td>31 March 2005</td> <td>1 April 2015</td> </tr> <tr> <td>1 April 2007</td> <td>1 April 2017</td> </tr> <tr> <td>2 April 2008</td> <td>1 October 2018</td> </tr> </tbody> </table> <p>Special rules apply for the many older instruments registered in bulk on 1 January 2005. These now sunset based on their year of making, with the older instruments sunsetting first. The key dates are as follows, and are set out in subsection 50(2) of the LA:</p> <table border="1" data-bbox="655 524 1535 815"> <thead> <tr> <th>Year of making</th> <th>Sunset date</th> <th>Year of making</th> <th>Sunset date</th> </tr> </thead> <tbody> <tr> <td>Before 1930</td> <td>1 April 2015</td> <td>1980-89</td> <td>1 April 2018</td> </tr> <tr> <td>1930-39</td> <td>1 October 2015</td> <td>1990-94</td> <td>1 October 2018</td> </tr> <tr> <td>1940-49</td> <td>1 April 2016</td> <td>1995-99</td> <td>1 April 2019</td> </tr> <tr> <td>1950-59</td> <td>1 October 2016</td> <td>2000-02</td> <td>1 October 2019</td> </tr> <tr> <td>1960-69</td> <td>1 April 2017</td> <td>2003-04</td> <td>1 April 2020</td> </tr> <tr> <td>1970-79</td> <td>1 October 2017</td> <td></td> <td></td> </tr> </tbody> </table> <p>Effect of sunseting</p> <p>The effect of the sunset clause when it comes into operation (e.g. the date for sunsetting the clause is reached) is the same as if the affected legislation had been repealed. In the context of staged repeals of subordinate legislation, the aim of a sunset clause is to encourage the systematic review of delegated legislation after a particular period of time. Agencies must plan for sunsetting well in advance of an instrument's sunset date, as the process to review and action review recommendations for each instrument can be lengthy.</p> <p>The time for sunsetting may be extended by an Act of Parliament to allow for further time to determine what new or additional policy and legislative content should replace the outgoing instrument. If no roll over or extension in time is passed for that instrument, there may be an unintended gap in the legislation.</p> <p>Sunseting planning and review process</p> <p>Early action to develop review plans is particularly desirable if:</p> <ul style="list-style-type: none"> – an instrument sunsetting is likely to be controversial; – a parliamentary roll over is likely to be sought; – significant policy changes are likely to be sought; or – an agency is responsible for a large number of instruments. <p>By the time the relevant sunsetting list, containing the instruments of concern, is tabled in Parliament, there is approximately only 18 months left for action. By the tabling date, or soon after, an agency should have:</p> <ul style="list-style-type: none"> – engaged the relevant rule-maker in considering the issues and options, including whether there would be benefits in negotiating minor changes of date; – completed a review of the instrument; – advised the relevant minister on the outcomes of the review; and – provided recommendations to the relevant minister on how the sunsetting will be managed. <p>Thematic review of legislation</p> <p>A thematic review may be requested in the case of levies and may require a bulk extending of all sunsetting dates of up to five years.</p> <p>A "thematic review" is a review of two or more instruments which share a common theme, such as levies. Thematic reviews are not limited to instruments made under a single Act or administered by a single agency. Thematic reviews of instruments are to be preferred</p>	Date of registration	Default sunset date	31 March 2005	1 April 2015	1 April 2007	1 April 2017	2 April 2008	1 October 2018	Year of making	Sunset date	Year of making	Sunset date	Before 1930	1 April 2015	1980-89	1 April 2018	1930-39	1 October 2015	1990-94	1 October 2018	1940-49	1 April 2016	1995-99	1 April 2019	1950-59	1 October 2016	2000-02	1 October 2019	1960-69	1 April 2017	2003-04	1 April 2020	1970-79	1 October 2017		
Date of registration	Default sunset date																																				
31 March 2005	1 April 2015																																				
1 April 2007	1 April 2017																																				
2 April 2008	1 October 2018																																				
Year of making	Sunset date	Year of making	Sunset date																																		
Before 1930	1 April 2015	1980-89	1 April 2018																																		
1930-39	1 October 2015	1990-94	1 October 2018																																		
1940-49	1 April 2016	1995-99	1 April 2019																																		
1950-59	1 October 2016	2000-02	1 October 2019																																		
1960-69	1 April 2017	2003-04	1 April 2020																																		
1970-79	1 October 2017																																				

Term	Description
	where appropriate as they streamline the review of the topic by aligning the sunseting dates of instruments which are closely related, but have different sunseting dates. This may involve bringing forward some dates and pushing others back by up to five years
Note: See the Attorney General's guide to sunseting here .	
<i>SOURCE: MINTER ELLISON</i>	



B

KEY LEGISLATIVE COMPONENTS BY COMMODITY

TABLE B.1 DEER VELVET

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries (Customs) Charges Act 1999 Primary Industries Levies and Charges Collection Act 1991 LEVY CEASED 01 JULY 2016

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.2 GOAT FIBRES

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The goat fibre levy funds research and development. Yes, Fit for purpose.

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 11, Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: The producer (the person who owns the goat fibre immediately after it is removed from the goat) is liable to pay the levy.</p> <p>If the producer sells the goat fibre through an intermediary, such as a fibre broker or agent, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>If the producer sells or delivers the goat fibre to a person other than an intermediary, the producer must pay levy.</p> <p>What: Levy is payable on goat fibre produced in Australia. Leviable fibre means goat's fibre that:</p> <p>(a) has been obtained:</p> <p style="padding-left: 40px;">(i) by shearing a live goat; or</p> <p style="padding-left: 40px;">(ii) in a prescribed way (if any); and</p> <p style="padding-left: 40px;">(b) has not been processed</p> <p>Exemption - levy is not payable if the combined total amount of levy payable by the producer/dealer for all goat fibre sold or delivered in the levy (calendar) year is less than \$50</p> <p>When: Quarterly</p> <p>How: Online / Offline</p>
<p>Clarity of Roles - Disbursement</p>	<p>The goat fibre levy funds Rural Industries Research and Development Corporation (RIRDC) goat fibre research and development (R&D).</p> <p>Rate of levy is 1.5% of the sale value of the fibre.</p>
<p>Roles and Responsibilities</p>	<p>The Department of Agriculture and Water Resources - Levies collects the levies and distributes them to RIRDC. It also distributes the Australian Government's matching R&D contributions.</p> <p>Minister may declare a body to be a body whose recommendations are considered regarding the amount for the levy rate (schedule 11 clause 6 Excise Levies Act).</p>
<p>Consistent</p>	<p>Consistent. Only excise levy is payable on goat fibre.</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 4.4% (rank 38/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting and easy to understand legislative scheme, however this is predominantly because there is only one levy that is imposed.</p>
<p>Duplication</p>	<p>No Duplication.</p>
<p>Flexibility</p>	<p>Not flexible, levy rate in Act and therefore harder to amend.</p>
<p>Other Comments</p>	

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.3 WOOL

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries (Customs) Charges Act 1999 Primary Industries Levies and Charges Collection Act 1991 Wool Services Privatisation Act 2000 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth) Wool Services Privatisation (Wool Levy Poll) Regulations 2003 (Cth) Wool Services Privatisation (Research Body) Declaration 2008 (Cth) Wool Services Privatisation (Miscellaneous Provisions) Regulations 2000 (Cth)
Fit for purpose	The Wool levy and export charge funds research and development. Yes, Fit for purpose
Who, What, When and How	<p><u>Schedule 27, Part 2 Primary Industries (excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the wool immediately after it is removed from the sheep or lamb) is liable to pay the levy.</p> <p>The intermediary, being the first purchaser, wool broker or processor must pay the levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>The producer, the person who owns the product at the time of export from Australia, is liable to pay the export charge.</p> <p>If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Levy is payable on all shorn wool produced in Australia and sold or used in the production of other goods.</p> <p>Shorn wool is sheep or lamb wool that:</p> <ul style="list-style-type: none"> • has been obtained by shearing • has not undergone any process other than skirting, classing or baling. <p>Export charge is payable on wool produced in Australia and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>Levy is not payable on:</p> <ul style="list-style-type: none"> • wool obtained by bioclip shearing • fell mongered wool. <p>When: Monthly: The return together with payment must be submitted to the Department of Agriculture and Water Resources – Levies within 28</p>

Commodity	Comments
	<p>days of the end of the month in which the transaction took place. For example, the return and payment for the month of July are due on or before 28 August.</p> <p>Or Annual: A person (other than a person who exports wool) may apply through the Department of Agriculture and Water Resources - Levies for an exemption from the requirement to lodge monthly returns for a levy (financial) year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If the Department of Agriculture and Water Resources - Levies grants an exemption, they must lodge returns annually.</p> <p>How: Online/Offline</p>
<p>Clarity of Roles - Disbursement</p>	<p>The wool levy and export charge funds Australian Wool Innovation Pty Ltd (AWI) research and development (R&D). The levy and export charge rate for all wool transactions is:</p> <p>Shorn wool: 2% of the sale price.</p> <p>The sale value of wool is set out in <u>Primary Industries (Excise) Levies Regulations 1999</u>:</p> <p>(1)(a) for unprocessed wool—the price paid for the wool; or</p> <p>(1)(b) for processed wool—the amount that would have been paid for the wool if the wool had first been sold before processing.</p> <p>(2) For paragraph (1)(b), the amount that would have been paid for the wool is:</p> <p>(a) if unprocessed wool of the same quality is sold on the same day at 1 market—the market price for that wool on that day at that market; or</p> <p>(b) if unprocessed wool of the same quality is sold on the same day at more than 1 market—the market price for that wool on that day at the market that is closest to the processing establishment at which the wool was processed; or</p> <p>(c) in any other case—the value of the wool immediately before processing.</p> <p>(3) For paragraph (2) (c), the value of the wool before processing must be substantiated by the producer's financial records in accordance with generally accepted accounting principles.</p> <p>(4) The sale value of wool is to be net of handling, storage and transport costs.</p>
<p>Roles and Responsibilities</p>	<p>The Department of Agriculture and Water Resources collects excise levies for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>

Commodity	Comments
Consistent	Consistent but not legally efficient. Export charge is not payable if excise levy has been imposed. This could be outlined in one piece of legislation and regulation, rather than four.
Efficient	Levy collection cost ratio (2015/16(e)): 0.9% (rank 19/72)
Plain English Drafting	Yes plain English drafting but legislative scheme can be simplified.
Duplication	Duplication: No export charge is payable if domestic levy has already been paid on the product to be exported.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Voted to retain 2% levy

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.4 HONEY

Commodity	Comments
Act	National Residue Survey (Excise) Levy Act 1998 (Cth) Primary Industries (Excise) Levies Act 1999 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth)
Fit for purpose	The honey levy funds research and development, marketing, residue testing, plant and animal biosecurity programs and emergency responses for industry. Yes, Fit for purpose
Who, What, When and How	<u>Schedule 14: Primary Industries (Excise) Levies Act 1999</u> Who: The producer (the person who owned the honey immediately before sale or who used the honey in the production of other goods) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent or selling agent, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells honey by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy annually. If the producer uses honey in the production of other goods, they must pay levy. The producer, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge. The agent can recover from the producer the

Commodity	Comments
	<p>amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Levy is payable on honey produced in Australia, and sold in Australia or used in the production of other goods. Export charge is payable on honey produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>The regulations dictate the levy is not payable by the producer if the total weight is more than 600kg, but not more than 1500kg.</p> <p>When: Quarterly returns: The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies within 28 days of the end of the quarters of March, June, September and December. For example, the return and payment for the quarter ending 30 June—that is, for the months of April, May and June—are due on or before 28 July.</p> <p>OR Annual: A producer of leviable honey must lodge a return for a levy year if in that levy year:</p> <ul style="list-style-type: none"> • the producer sells honey by designated sale** or uses honey in the production of other goods • the total weight of the honey sold or used is more than 1,500 kilograms. <p>A first purchaser, buying agent, selling agent or exporter may apply through the Department of Agriculture and Water Resources - Levies for an exemption from the requirement to lodge quarterly returns for a levy year* if they have reasonable grounds to believe that the levy/export charge payable will be less than \$4,000. If the Department of Agriculture and Water Resources - Levies grants an exemption, they must lodge returns annually.</p> <p><u>Schedule 7: National Residue Survey (Excise) Levy Act 1998</u></p> <p>Who: Producer or by a person using honey in production - imposed on sale of honey.</p> <p>What: Levy is not imposed on honey sold by a person in a month (other than honey sold by the producer by prescribed sale) if the total weight of that honey, and any other honey used by the person in that month in the production of other goods, is not more than 50 kilograms.</p> <p>Levy is not imposed on honey sold in a year by the producer by prescribed sale if the total weight of that honey, and any other honey used by the producer in that year in the production of other goods, is not more than 600 kilograms.</p> <p>Exemption under Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth) 78A for producer regarding honey sold or used by producer that is more than 600kilograms but not more than 1500kilograms</p> <p>When: Quarterly</p> <p>How: Offline <i>ONLY</i></p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The honey levy and export charge funds the Honeybee Research and Development Committee of the Rural Industries Research and Development Corporation (RIRDC), National Residue Survey (NRS) testing, Plant Health Australia (PHA) programs and the Emergency Plant Pest Response (EPPR) Fund</p> <p>Total Levy 4.6 cents per kilogram</p> <p>Distribution:</p> <p>1.5 cents for R & D - Honey levy</p> <p>0.1 cents for PHA levy.</p> <p>0.1 cents for NRS - see National Residue Survey (Excise) Levy Act 1998</p> <p>2.9 cents for EPPR levy.</p>
Roles and Responsibilities	<p>Collect excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
Consistent	<p>Consistent but not legally efficient. Consider whether National Residue Survey Levies could be imposed within the Excise Act/Regulations.</p>
Efficient	<p>Levy collection cost ratio (2015/16(e)): 13.7% (rank 67/72)</p>
Plain English Drafting	<p>Yes plain English drafting but consider whether legislative scheme could be simplified</p>
Duplication	<p>No duplication</p>
Flexibility	<p>Yes, flexible in terms of levy rate in regulations. Although note some clauses identifying where levy is not to be imposed specified in schedule 7 clauses 2(2) to (4) and clause 3(2) to (4) to the Act - the Act is harder to amend.</p>
Other Comments	<p>Quarterly returns</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.5 HONEY EXPORT

Commodity	Comments
Act	Primary Industries (Customs) Charges Act 1999 (Cth) National Residue Survey (Customs) Levy Act 1998 (Cth)
Regulation	Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth)
Fit for purpose	The honey levy funds research and development, marketing, residue testing, plant and animal biosecurity programs and emergency responses for industry. Yes, Fit for purpose
Who, What, When and Value	<p><u>Schedule 9: Primary Industries (Customs) Charges Act 1999</u></p> <p>Who: Producer</p> <p>What: Honey, which means honey that is produced in Australia.</p> <p>Charge is not imposed by this Schedule on honey on which levy imposed by clause 2 of Schedule 14 to the Primary Industries (Excise) Levies Act 1999</p> <p>When: Quarterly or Annual (same conditions as above).</p> <p><u>Schedule 7: National Residue Survey (Excise) Levy Act 1998</u></p> <p>Who: Producer</p> <p>What: Imposed on honey exported from Australia.</p> <p>National Residue Survey Levy is not imposed by this Schedule on honey on which National Residue Survey Levy imposed by Schedule 7 to the National Residue Survey (Excise) Levy Act 1998.</p> <p>When: Quarterly</p>
Clarity of Roles - Disbursement	<p>The honey levy and export charge funds the Honeybee Research and Development Committee of the Rural Industries Research and Development Corporation (RIRDC), National Residue Survey (NRS) testing, Plant Health Australia (PHA) programs and the Emergency Plant Pest Response (EPPR)</p> <p>Total Levy 4.6cents per kilogram</p> <p>Distribution:</p> <p>1.5 cents for R & D - Honey levy</p> <p>0.1 cents for PHA levy.</p> <p>0.1 cents for NRS</p> <p>2.9 cents for EPPR levy.</p>

Commodity	Comments
Roles and Responsibilities	The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.
Consistent	Consistent but not efficient. Consider whether the National Residue Survey Levies could be imposed within the Excise Act/Regulations.
Plain English Drafting	Yes plain English drafting but consider whether legislative scheme can be simplified.
Duplication	No duplication
Flexibility	Yes, flexible, levy rate in regulations. Although note some clauses identifying where charge is not to be imposed
Other Comments	Quarter returns (Optional Annual)

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.6 DAIRY PRODUCE

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) National Residue Survey (Excise) Levy Act 1998 (Cth) Primary Industries (Customs) Charges Act 1999 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth)
Fit for purpose	The dairy produce levy (milk delivered to a manufacturer) funds research and development, marketing and Animal Health Australia Programs. Yes, Fit for purpose

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 6: Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: The producer (a manufacturer of or a person who produces, relevant dairy produce) is liable to pay the levy. Where a producer sells their produce via an intermediary, such as a first purchaser, buying agent or selling agent; the intermediary is liable to pay levy on behalf of the producer. The intermediary can recover the amount of levy paid from the producer, by offset or otherwise. If the producer processes and uses their own whole milk commercially (e.g. on farm cheese making etc.) they must pay levy as the milk is processed.</p> <p>What: Levy is payable on relevant dairy produce - that is, whole milk or whole milk products - delivered by a producer to a manufacturer or produced and used by a manufacturer in the manufacturing of dairy produce.</p> <p>When: Monthly: The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies within 1 month and 28 days after the end of the month in which delivery/use took place.</p> <p>The annual information return is due on or before 28th July. - The annual information return is an information return only and relates to shareholder entitlements of Dairy Australia.</p> <p>How: Online/ Offline</p>
<p>Clarity of Roles - Disbursement</p>	<p>The dairy produce levy (milk delivered to a manufacturer) funds Dairy Australia research and development (R&D) and marketing and Animal Health Australia (AHA) programs.</p> <p>The levy rate is calculated per kilogram of milk fat and protein. When test results are not available then default rates apply i.e. the milk fat rate is currently taken to be 3.2% and the protein content is taken to be 3.0%.</p> <p>Milk fat rate:</p> <p>Dairy Service Levy: 2.8683 cents per kilogram</p> <p>Australian Animal Health Council Levy: 0.0580 of a cent per kilogram</p> <p>Protein rate:</p> <p>Dairy Service Levy: 6.9914 cents per kilogram</p> <p>Australian Animal Health Council Levy: 0.1385 of a cent per kilogram</p> <p>No EADR Levy at this stage.</p> <p>At this stage no NRS levy - see Part 5, Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998.</p> <p>A levy year is the same as a financial year (i.e. 1st July to 30th June).</p>
<p>Roles and Responsibilities</p>	<p>The Department of Agriculture and Water Resources collects excise levies for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian</p>

Commodity	Comments
	Government's contributions to match levies collected for research and development.
Consistent	Consistent but not legally efficient. Consider whether the National Residue Survey Levies could be imposed within the Custom Act/Regulations.
Efficient	Levy collection cost ratio (2015/16(e)): 0.3% (rank 5/72)
Plain English Drafting	Yes plain English drafting but consider whether legislative scheme can be simplified.
Duplication	No Duplication
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Monthly return

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.7 COARSE GRAINS

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) National Residue Survey (Excise) Levy Act 1998 (Cth) Primary Industries Levies and Charges Collection Act 1991 (Cth) <u>Other Relevant Acts</u> Plant Health Australia (Plant Industries) Funding Act 2002 (Cth) Primary Industries Research and Development Act 1989 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth) <u>Other Relevant Regulation</u> Grains Research and Development Corporation Regulations 1990 (Cth) Plant Health Australia (Plant Industries) Funding Determination 2015 (Cth)
Fit for purpose	These levies variously fund research and development, residue testing, plant and animal biosecurity programs and emergency responses for industry and National Residue Survey Testing. Yes, Fit for purpose.

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 4: Primary Industries (Excise) Levies Regulations and Act 1999</u></p> <p>Who: Producer (the person who owns the coarse grains immediately after harvest) is liable to pay the levy.</p> <p>(1) A producer must lodge a return for a quarter if, in that quarter, he or she processed or exported leviable coarse grain, other than grain used by the producer for domestic purposes.</p> <p>(2) A purchaser must lodge a return for a quarter if, in that quarter, he or she took delivery of leviable coarse grain for a purpose other than storage for the producer.</p> <p>(3) A selling agent must lodge a return for a quarter if, in that quarter, he or she sold leviable coarse grain for a producer.</p> <p>What: Levy is imposed on leviable coarse grain produced in Australia if the producer of the grain: delivers the grain to another person (otherwise that for storage on behalf of the producer); or process the grain.</p> <p>Barley, Cereal, Rye, Oats, Triticale, canary seed; grain sorghum; maize; millet.</p> <p>Popping corn is exempt.</p> <p>Not payable if the products and by-products are used for domestic purposes.</p> <p>When: Quarterly returns: A return must be lodged within 28 days after the end of the quarter to which it relates.</p> <p><u>Schedule 2: National Residue Survey (Excise) Levy Act 1998</u></p> <p>Who: Producer (the person who owns the coarse grains immediately after harvest) is liable to pay the levy. Same definition as above</p> <p>What: Barley, oats, grain sorghum</p> <p>When: Quarterly returns: A return must be lodged within 28 days after the end of the quarter to which it relates.</p> <p>How: Online/ Offline</p>
<p>Clarity of Roles - Disbursement</p>	<p>The coarse grains levy funds Grains Research and Development Corporation (GRDC) coarse grains research and development (R&D) and Plant Health Australia (PHA) plant health and emergency plant pest response (EPPR) programs and National Residue Survey Testing.</p> <p><u>Schedule 4: Primary Industries (Excise) Levies Regulations and Act 1999</u></p> <p>The rate of levy imposed on grain harvested from oats, cereal rye, barley or triticale is 0.99% of the value of the grain - except for Maize which is levied at 0.693% of the value of the grain.</p> <p>Plant Health Australia levy:</p> <p>(a) on oats, cereal rye, barley, triticale, canary seed, grain sorghum and millet—0.01% of the sale value of the grain; and</p> <p>(b) on maize—0.007% of the sale value of the maize.</p> <p>(Emergency Plant Pest Response) EPPR Levy - 0.005% of the sale value of the grain - see section 10A of the PHA Funding Act 2002.</p> <p><u>Schedule 2: National Residue Survey (Excise) Levy Act 1998</u></p>

Commodity	Comments
	The rate of National Residue Survey Levy imposed on barley, oats or grain sorghum is 0.015% of the value of the grain.
Roles and Responsibilities	The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.
Consistent	Consistent but not legally efficient. Consider whether the National Residue Survey Levies could be imposed within the Excise Act/Regulations.
Efficient	Levy collection cost ratio (2015/16(e)): 0.7% (rank 16/72)
Plain English Drafting	Yes plain English drafting
Duplication	No duplication
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly returns

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.8 OILSEEDS

Commodity	Comments
Act	National Residue Survey (Excise) Levy Act 1998 (Cth) Primary Industries (Excise) Levies Act 1999 (Cth) <u>Other Relevant Acts</u> Plant Health Australia (Plant Industries) Funding Act 2002 (Cth) Horticulture Marketing and Research and Development Services Act 2000 (Cth) (Note: This Act covers seeds as a horticultural product see Section 4, Definitions) Primary Industries Research and Development Act 1989 (Cth) Primary Industries and Energy Research and Development Act 1989 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth)

Commodity	Comments
	<p><u>Other Relevant Regulation</u></p> <p>Grains Research and Development Corporation Regulations 1990 (Cth)</p> <p>Plant Health Australia (Plant Industries) Funding Determination 2015 (Cth)</p>
<p>Fit for purpose</p>	<p>These levies variously fund research and development, plant health and emergency plant pest response programs and National Residue Survey Testing.</p> <p>Yes, Fit for purpose.</p>
<p>Who, What, When and How</p>	<p><u>Schedule 20: Primary Industries (Excise) Levies Regulations and Act 1999</u></p> <p>Who: The producer (the person who owns the oilseeds immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a purchaser, selling agent, merchant or processor, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>If the producer grows and uses their own oilseeds commercially—for example, in feedlotteries and piggeries—they must pay levy as they use the grain.</p> <p>If the producer processes and sells their own grain—for example, if they are a registered or certified seed grower—they must pay levy as the grain is used.</p> <p>What: Levy is payable on oilseeds produced in Australia. These oilseeds are leviable: sunflower seed (all varieties), safflower seed, linseed (including linola), rape seed (including canola) and soy bean.</p> <p>When: Quarterly</p> <p><u>Schedule 13: National Residue Survey (Excise) Levy Act 1998</u></p> <p>Who: The producer (the person who owns the oilseeds immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a purchaser, selling agent, merchant or processor, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is payable on linseed, safflower, soybean, sunflower.</p> <p>When: Quarterly returns: A return must be lodged within 28 days after the end of the quarter to which it relates.</p> <p>How: Online/ Offline</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The oilseeds levy funds Grains Research and Development Corporation (GRDC) coarse grains research and development (R&D) and Plant Health Australia (PHA) plant health and emergency plant pest response (EPPR) programs and National Residue Survey Testing.</p> <p><u>Primary Industries (Excise) Levies Regulations and Act 1999 Schedule 20</u> The levy rates are calculated as a percentage of 'farm gate value' (for example, sale value less storage, handling, freight and 'free on board' costs): Rate of Levy is 0.99% of the value of the leviable oil seeds. PHA levy: 0.01% of the value of the leviable oilseeds. EPPR levy: 0.005% of the value of the oilseeds.</p> <p><u>Schedule 13: National Residue Survey (Excise) Levy Act 1998 Schedule 13</u> NRS Excise Levy Act: 0.015%.</p>
Roles and Responsibilities	<p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
Consistent	<p>Consistent but not legally efficient. Consider whether the National Residue Survey Levies could be imposed within the Excise Act/Regulations.</p>
Efficient	<p>Levy collection cost ratio (2015/16(e)): 0.3% (rank 6/72)</p>
Plain English Drafting	<p>Yes plain English drafting</p>
Duplication	<p>No duplication</p>
Flexibility	<p>Yes, flexible, levy rate in regulations</p>
Other Comments	<p>Consider whether the Department of Agriculture and Water Resources website information is out of date.</p> <p>Quarterly returns</p>
<p><small>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</small></p>	

TABLE B.9 WHEAT

Commodity	Comments
Act	<p>National Residue Survey (Excise) Levy Act 1998 (Cth)</p> <p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p><u>Other Relevant Acts</u></p> <p>Plant Health Australia (Plant Industries) Funding Act 2002 (Cth)</p> <p>Primary Industries Research and Development Act 1989 (Cth)</p> <p>Primary Industries and Energy Research and Development Act 1989 (Cth)</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth)</p> <p><u>Other Relevant Regulation</u></p> <p>Grains Research and Development Corporation Regulations 1990 (Cth)</p> <p>Plant Health Australia (Plant Industries) Funding Determination 2015 (Cth)</p>
Fit for purpose	<p>These levies variously fund research and development, plant health and emergency plant pest response programs and National Residue Survey Testing.</p> <p>Yes, Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 25: Primary Industries (Excise) Levies Regulations and Act 1999</u></p> <p>Who: The producer (the person who owns the wheat immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent, receiver or processor, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer grows and uses their own grain commercially—for example, in feedlots and piggeries—they must pay levy as they use the grain. If the producer processes and sells their own grain—for example, if they are a registered or certified seed grower—they must pay levy.</p> <p>What: Levy is payable on wheat produced in Australia where the producer delivers the wheat to another person (other than for storage) or where the wheat is processed by or for the producer.</p> <p>When: Quarterly returns: A return must be lodged within 28 days after the end of the quarter to which it relates.</p> <p><u>Schedule 16: National Residue Survey (Excise) Levy Act 1998</u></p>

Commodity	Comments
	<p>Who: The producer (the person who owns the wheat immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer. If the producer grows and uses their own grain commercially—for example, in feedlotter and piggeries—they must pay levy as they use the grain. If the producer processes and sells their own grain—for example, if they are a registered or certified seed grower—they must pay levy.</p> <p>What: Levy is payable on wheat produced in Australia where the producer delivers the wheat to another person (other than for storage) or where the wheat is processed by or for the producer.</p> <p>When: Quarterly returns: A return must be lodged within 28 days after the end of the quarter to which it relates.</p> <p>How: Online/ Offline</p>
<p>Clarity of Roles - Disbursement</p>	<p>The Wheat levy funds Grains Research and Development Corporation (GRDC) grain legumes research and development (R&D) and Plant Health Australia (PHA) plant health and emergency plant pest response (EPPR) programs and National Residue Survey Testing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 Schedule 25</u> The rate of levy is 0.99% of the value of the wheat with a minimum amount of \$25 for a levy year. PHA levy: the rate of PHA levy on leviable grain legumes is 0.01% of the sale value of the legumes, payable by the producer. EPPR Levy: the rate of EPPR levy is 0.005% of the value of the grain legumes, payable by the producer.</p> <p><u>National Residue Survey (Excise) Levy Act 1998: Schedule 16</u> The rate of NRS excise levy for eligible grain legumes is 0.015% of the value of the wheat.</p>
<p>Roles and Responsibilities</p>	<p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
<p>Consistent</p>	<p>Consistent but not legally efficient. Consider whether the National Residue Survey Levies could be imposed within the Excise Act/Regulations.</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 0.3% (rank 7/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting</p>
<p>Duplication</p>	<p>Consider whether a separate Grain Legume levy is needed. Wheat and grain legume levies are substantially similar.</p>

Commodity	Comments
Flexibility	Yes, flexible, levy rate in regulations. NRS levy rate found in the Act however.
Other Comments	Quarterly returns

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.10 GRAIN LEGUMES

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p> <p>National Residue Survey (Excise) Levy Act 1998</p> <p>Plant Health Australia (Plant Industries) Funding Act 2002</p>
Regulation	<p>Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p> <p>National Residue Survey (Excise) Levy Regulations 1998 (Cth)</p>
Fit for purpose	<p>The grain legumes levy and export charge funds research and development, emergency plant pest response programs; funds National Residue Survey Testing programs.</p> <p>Yes, Fit for Purpose.</p>
Who, What, When and How	<p><u>Schedule 12: Primary Industries (Excise) Levies Regulations and Act 1999</u></p> <p>Who: The producer (the person who owns the grain legumes immediately after harvest) is liable to pay the levy. If the producer grows and uses their own grain commercially—for example, in feedlotter and piggeries—they must pay levy. If the producer sells their produce through an intermediary, such as a purchaser, buying agent, selling agent, merchant or processor, the intermediary must pay levy. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer processes and sells their own grain—for example, if they are a registered or certified seed grower—they must pay levy as the grain is used.</p> <p>What: Levy is payable on grain legumes produced in Australia if the producer either delivers the grain legumes to another person (other than for storage) or processes the grain legumes. These grain legumes are leviable: field peas, lupins, fava beans, chick peas, broad beans, mung beans, navy beans, peanuts, pigeon peas, vetch, lentil and cow peas.</p>

Commodity	Comments
	<p>The regulations have prescribed seeds of the following plant species as prescribed grains: <i>Cajanus cajan</i>; <i>cicer arietinum</i>; <i>Lens culinaris</i>; <i>phaseolus vulgaris</i>; <i>Vicia Faba</i>; <i>vigna mungo</i>; <i>Vigna Radiata</i>; <i>Vicia sativa</i>; <i>Vigna Unguiculata</i>; <i>Vigna vexillata</i>.</p> <p>The levy rate is calculated as a percentage of 'farm gate value'—that is, sale value less storage, handling, freight and 'free on board' costs.</p> <p>'Processing' does not mean: treatment with a pesticide or other preserving agent before or during storage, grading solely for seed purposes, Seed grain, Grain produced and sold as certified or registered seed grain is leviable.</p> <p>The farm gate value of this grain is determined as if it were not seed grain for sowing and had been sold at the market price of the day the grain was delivered.</p> <p>Check the rural press for sales prices in different locations.</p> <p>The industry representative body advised that, where a producer retains seed on farm (including seed that is cleaned, graded and pickled) for their own use as seed for sowing, the seed will not attract a levy.</p> <p>The 'sale value' is: the amount of each pool payment, or in any other case, the sale price of the grain from sales invoices or other documents, or in the absence of documents the ruling price when the grain was sold.</p> <p>When: Quarterly returns.</p> <p><u>Schedule 6: National Residue Survey (Excise) Levy Act 1998</u> Who: Producer. Same definition as above.</p> <p>What: Levy is payable on lupins, field peas, chickpeas.</p> <p>When: Quarterly returns.</p> <p>How: Online/ Offline</p>
<p>Clarity of Roles - Disbursement</p>	<p>The grain legumes levy and export charge funds Grains Research and Development Corporation (GRDC) grain legumes research and development (R&D) and Plant Health Australia (PHA) plant health and emergency plant pest response (EPPR) programs. The levy from field peas, lupins, faba beans, chick peas, broad beans, mung beans, navy beans, pigeon peas, vetch, lentil and cow peas also funds National Residue Survey (NRS) testing programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999: Schedule 12</u> The rate of levy is 0.99% of the value of the leviable grain legumes. PHA levy: the rate of PHA levy on leviable grain legumes is 0.01% of the sale value of the legumes, payable by the producer. EPPR Levy: the rate of EPPR levy is 0.005% of the value of the grain legumes, payable by the producer.</p> <p><u>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998: Part 8</u> The rate of NRS excise levy for eligible grain legumes is 0.015% of the value of the legumes.</p>

Commodity	Comments
Roles and Responsibilities	The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.
Consistent	Consistent but not legally efficient. Consider whether the National Residue Survey Levies could be imposed within the Excise Act/Regulations.
Efficient	Levy collection cost ratio (2015/16(e)): 1.0% (rank 21/72)
Plain English Drafting	Yes plain English drafting
Duplication	Consider whether a separate Grain Legume levy is needed. Wheat and grain legume levies are substantially similar.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly returns

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.11 COTTON

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p> <p>Plant Health Australia (Plant Industries) Funding Act 2002 (Cth)</p> <p>Primary Industries Research and Development Act 1989 (Cth)</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p> <p>Cotton Research and Development Corporation Regulations 1990 (Cth)</p>
Fit for purpose	<p>These levies predominantly funds research and development and Plant Health Australia programs.</p> <p>Yes, Fit for purpose.</p>

Commodity	Comments
Who, What, When and How	<p>Schedule 5: Primary Industries (Excise) Levies Regulations and Act 1999</p> <p>Who: The producer (the person who owns the cotton immediately after harvest) is liable to pay the levy.</p> <p>What: Leviable cotton means the natural fibrous hairs that are produced from seed cotton by separating the hairs from the seeds and not further processing those hairs.</p> <p>When: Yearly returns.</p> <p>How: Online/ Offline</p>
Clarity of Roles - Disbursement	<p>The cotton levy funds Cotton Research and Development Corporation (CRDC) research and development (R&D) and Plant Health Australia (PHA) programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999: Schedule 5</u> The rate of levy is \$2.21 per 227kg of leviable cotton PHA levy: the rate of PHA levy on leviable cotton is 4 cents per 227kg of leviable cotton EPPR Levy: nil.</p>
Roles and Responsibilities	<p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
Consistent	Consistent. Only excise levy is payable.
Efficient	Levy collection cost ratio (2015/16(e)): 0.3% (rank 3/72)
Plain English Drafting	Yes plain English drafting
Duplication	No duplication
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	<p>Consider whether the information on the Department of Agriculture and Water Resources needs updating.</p> <p>Yearly return</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.12 FODDER

Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Research and Development Act 1989 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p>
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Rural Industries Research and Development Corporation Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The levy funds research.</p> <p>Yes, Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 14: Primary Industries (Customs) Charges Act and Regulations 1999/2000</u></p> <p>Who: The producer – that is, the person who owns the chargeable fodder immediately before the export in respect of which the charge is imposed – is liable to pay the export. If the producer exports the product through an exporting agent, the producer must also pay the charge.</p> <p>What: ‘fodder’ is defined as hay (including but not limited to oaten hay, Lucerne hay and wheaten hay) and straw (including but not limited to cereal straw) that are produced in Australia intended to be used for animal feed – does not include chaff, extruded fodder products or silage. Fodder is exempt from charge in a quarter if the total quantity of fodder on which the producer would be liable to pay charge for the quarter is less than 250 tonnes.</p> <p>When: Quarterly: A levy year for fodder export is a financial year—that is, 1 July to 30 June.</p>
Clarity of Roles - Disbursement	<p>The fodder export charge funds Rural Industries Research and Development Corporation (RIRDC) export fodder research and development (R&D).</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 Schedule 14 Part 4</u></p> <p>The rate of levy is 50 cents per tonne of fodder.</p>
Roles and Responsibilities	<p>The Department of Agriculture and Water Resources collects export charge for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>

Commodity	Comments
Consistent and efficient	Consistent and efficient. Only export charge is payable.
Plain English Drafting	Yes plain English drafting
Duplication	No duplication
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Is currently in 'Other Charges' and does not have a schedule of its own. Quarterly returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.13 RICE

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The rice levy funds research and Plant Health Australia programs. Yes, Fit for purpose.
Who, What, When and How	<u>Schedule 23: Primary Industries (Excise) Levies Act 1999</u> Who: The producer (the person who owns the rice immediately after harvest) is liable to pay the levy. The processor must pay levy on behalf of the producer. The processor can recover from the producer the amount of levy paid, by offset or otherwise. What: Levy is payable on rice (<i>Oryza sativa</i>) produced in Australia and delivered to a processor. When: Biannual returns: The return together with payment must be submitted within 28 days of the end of the half-yearly period in which the rice was delivered. How: Offline <i>ONLY</i>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The rice levy funds Rural Industries Research and Development Corporation (RIRDC) rice research and development (R&D) and Plant Health Australia (PHA) plant health programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 Schedule 23</u> The rate of levy is \$2.94 per tonne of rice. PHA Levy: 6 cents per tonne of rice EPPR Levy: nil</p> <p>Total Levy is \$3 per tonne.</p>
Roles and Responsibilities	<p>The Department of Agriculture and Water Resources collect excise levies for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
Consistent	Consistent and legally efficient. Only excise levy is payable
Efficient	Levy collection cost ratio (2015/16(e)): 0.3% (rank 4/72)
Plain English Drafting	Yes plain English drafting
Duplication	No duplication
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Biannual return

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.14 SUGAR CANE

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p> <p>Sugar Research and Development Services Act 2013</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The sugar cane levy funds research and development.</p> <p>Yes, Fit for purpose.</p>

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 24: Primary Industries (Excise) Levies Act 1999</u> Who: The producer of the sugar cane is liable to pay 50 per cent (50%) of the total levy and the processor is liable to pay the remaining 50% of the total levy. The producer of sugar cane is:</p> <p>(a) if a processing establishment processes sugar cane it has grown itself—the processor; or (b) if sugar cane is processed on behalf of the owner of the sugar cane—the owner of the sugar cane or if (a) and (b) do not apply—the person who sells the sugar cane to a processing establishment.</p> <p>Premises in Australia are a processing establishment if sugar cane processed at those premises during a season amounts to 3,000 tonnes or more. A season is the period from 1 March to 28 February in the following year.</p> <p>What: Sugar cane means stalks (whether whole or not) of the sugar cane plant, or stalks (whether whole or not) and leaves of the sugar cane plant. Levy is payable on sugar cane if it is:</p> <p>(a) sold to a processing establishment, or</p> <p>(b) grown by a processing establishment and processed by the establishment, or</p> <p>(c) processed by a processing establishment on behalf of the owner of the sugar cane</p> <p>When: Monthly returns. How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The sugar cane levy funds Sugar Research Australia (SRA) sugar cane research and development (R&D).</p> <p><u>Primary Industries (Excise) Levies Act and Regulations 1999: Schedule 24</u> The sugar cane levy is 70c per tonne EPPR levy is nil</p>
<p>Roles and Responsibilities</p>	<p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
<p>Consistent</p>	<p>Consistent and legally efficient. Only excise levy is payable.</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 0.1% (rank 1/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting.</p>

Commodity	Comments
Duplication	No duplication.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	<p>Monthly returns</p> <p>Rate of levy currently in Act not Reg, but Act states that regulations may prescribe a different rate.</p> <p>Funding agreement appears to end between the Department of Agriculture and Water Resources and Sugar Research Australia in 2017.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.15 PASTURE SEEDS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p> <p>Primary Industries Research and Development Act 1989 (Cth)</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p> <p>Rural Industries Research and Development Corporation Regulations 2000 (Cth)</p>
Fit for purpose	<p>Levy funds pasture seed research and development.</p> <p>Yes, Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 21: Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: The producer (the person who owns the pasture seeds immediately after harvest) is liable to pay the levy. The certifying authority collects levy from the producer.</p> <p>What: Levy is payable on the seed of plants of the specified cultivars* when harvested in Australia and certified under: an Organisation for Economic Co-operation and Development (OECD) seed scheme for the varietal certification of seed moving in international trade, the Australian Seed Certification Scheme, a seed certification scheme approved under the Tasmanian Seeds Act 1985, the Association of Official Seed Certifying Agencies seed certification program, or another certification scheme.</p> <p>The leviable pasture seeds are defined as specified cultivars and set out in categories: category 1 - medic, category 2 - lucernes, category 3 - clovers, category 4 - subclovers, category 5 - serradella</p> <p>When: Quarterly.</p> <p>How: Offline <i>ONLY</i></p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The pasture seed levy applies to certified pasture seeds to fund Rural Industries Research and Development Corporation (RIRDC) pasture seed research and development (R&D).</p> <p><u>Primary Industries (Excise) Levies Act 1999: Schedule 21</u> The levy rate is calculated per tonne: Strand medic, Murex medic, Burr medic, Gama medic, Snail medic, Sphere medic, Disc medic, Barrel medic, Yellow medic, - \$10 per tonne. Subterranean - \$11 per tonne. Arrow leaf clover, Kenya white clover, White clover, Red clover, Rose clover, Strawberry clover, Balansa clover, Berseem clover, Lucerne - \$ 15 per tonne.</p>
Roles and Responsibilities	<p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
Consistent	Consistent and legally efficient. Only excise levy is payable.
Efficient	Levy collection cost ratio (2015/16(e)): 3.8% (rank 35/72)
Plain English Drafting	Yes plain English drafting
Duplication	No duplication
Flexibility	Yes, Flexible. Levy rate is in the Act (see table in schedule 21(5)), but may be varied by the minister by instrument published in the Gazette.
Other Comments	<p>Quarterly return</p> <p>Rate of levy currently in Act, but Act states but may be varied by the minister by instrument published in the Gazette.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.16 FARMED PRAWNS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>

Commodity	Comments
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The levy funds research and development.</p> <p>Yes, Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 27 Primary Industries (Excise) Levies Act 1999 and Schedule 27, Part 3 Primary Industries (Excise) Levies Regulations 1999</u> Who: The producer (the person who owns the farmed prawns immediately after harvest) is liable to pay the levy.</p> <p>What: Levy is payable on farmed prawns produced in Australia where the producer sells the product, uses it in the production of other goods or delivers it to a person other than for storage. Farmed prawns means prawns that are produced in Australia by aquaculture, and are either Banana, Black Tiger, Brown tiger, Kuruma, or School Prawns. When: Quarterly returns.</p> <p><u>Schedule 14 Primary Industries (Customs) Charges Act 1999 and Schedule 14, Part 2 Primary Industries (Customs) Charges Regulations 2000</u> Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on farmed prawns produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported. Farmed prawns means prawns that are produced in Australia by aquaculture, and are either Banana, Black Tiger, Brown tiger, Kuruma, or School Prawns.</p> <p>When: Quarterly Returns. How: Offline <i>ONLY</i></p>
Clarity of Roles - Disbursement	<p>The farmed prawns levy and export charge funds the Fisheries Research and Development Corporation (FRDC) farmed prawns research and development (R&D).</p> <p><u>Primary Industries (Excise) Levies Regulations 1999: Schedule 27 Part 3</u> The rate of levy is 3.64 cents per kilogram of farmed prawns, weighed before any part of the prawns is removed.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000: Schedule 14 Part 2</u> The rate of charge is 3.64 cents per kilogram of farmed prawns, weighed before any part of the prawns is removed.</p>

Commodity	Comments
Roles and Responsibilities	The Department of Agriculture and Water Resources collects the levies and charges and disburses these to FRDC.
Consistent	Consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 6.2% (rank 49/72)
Plain English Drafting	Yes plain English drafting
Duplication	Rate of levy and charge is identical. Consider whether it is possible to amalgamate these into one legislative scheme/schedule outlining the applicable levies payable.
Flexibility	Yes, flexible, levy rate in regulations - maximum rates however found in Act.
Other Comments	Quarterly returns with an option for annual returns for small producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.17 FOREST GROWERS

Commodity	Comments
Act	Forestry Marketing and Research and Development Services Act (Cth) Primary Industries (Excise) Levies Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991 (Cth)
Regulation	Primary Industries Levies and Charges Collection Regulations 1991 (Cth) Primary Industries (Excise) Levies Regulations 1999 (Cth)
Fit for purpose	The levy funds research and development, marketing, plant health programs. Yes, Fit for purpose

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 27, Part 8: Primary Industries (Excise) Act and Regulations 1999</u></p> <p>Who: The producer (the person who owns the logs immediately after the trees from which the logs are produced are felled) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or export agent, the intermediary must pay levy. The intermediary can recover from the producer the amount of levy paid.</p> <p>What: Levy is payable on logs produced in Australia. The levy rate is calculated per cubic metre. Levy is payable on logs produced in Australia and delivered to a mill for processing. Export charge is payable on logs produced in and exported from Australia as unprocessed wood.</p> <p>When: Quarterly. However, A person may apply through the Department of Agriculture and Water Resources - Levies for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy payable in the levy year will be less than \$1000.</p> <p>The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies on or before 28 August in the next levy year. For example, the return and payment for the 2013-14 levy year are due on or before 28 August 2014.</p> <p>A levy year is a financial year—that is, 1 July to 30 June. - Can apply for annual returns</p> <p>How: Online/ Offline</p>

Commodity	Comments
<p>Clarity of Roles - Disbursement</p>	<p>The forest growers' levy is imposed on logs produced in Australia and funds Forest & Wood Products Australia (FWPA) forestry industry research and development (R&D) and marketing and Plant Health Australia (PHA) plant health programs.</p> <p><u>Levy is imposed as follows:</u></p> <ul style="list-style-type: none"> ▪ Plantation logs - Exotic Softwood (<i>pinus sp</i>) - 10.5 cents per cubic metre (now includes an EPPR) ▪ Plantation logs - Other - 5.5 cents per cubic metre ▪ Other logs - 5 cents per cubic metre. <p>'Plantation' means an intensively managed stand of trees of either native or exotic species that is created by the regular placement of seedlings or seeds.</p> <p><u>Levy is not payable on:</u></p> <ul style="list-style-type: none"> • logs used by the producer for domestic purposes • products and by-products of processing the logs used by the operator of a mill for domestic purposes • logs produced from trees that were grown on a farm operated by the operator of a mill and the products and by-products of processing the logs for use on that farm • logs processed for producing fuel wood • logs produced either as a result of landscaping or after removing trees that were a safety hazard and which were processed at the site of production • logs processed at a mobile mill that is not permanently sited and are processed for the purposes of producing timber products that are not chip or pulp and for which the amount of levy payable by the processor in a levy year would be \$100 or less, or • logs that are owned by state or territory government bodies.* <p>*State and territory bodies have agreed to make voluntary payments, equivalent to the levy, direct to FWPA. People who receive logs from these bodies cannot collect levy on those exempt logs. However, if such a body makes a voluntary payment equivalent to the levy to the receiver of logs, that person should pay those moneys to the Department of Agriculture and Water Resources - Levies.</p> <p>FWPA is the only research and development corporation to also receive a levy on imports. An import charge is set for each product class that relates to product yields from log.</p>
<p>Roles and Responsibilities</p>	<p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>

Commodity	Comments
Consistent	Consistent but not legally efficient. All three (levies, export charge and import charge) impose the same levy, the only change is whether the product is imported, exported or produced within Australia. Consider whether it could be streamlined.
Efficient	Levy collection cost ratio (2015/16(e)): 6.6% (rank 52/72)
Plain English Drafting	Yes plain English drafting but consider whether legislative scheme could be simplified
Duplication	Appears to have duplication. However, the import and export charges are not payable if the levy has been paid and the charge the same amount as the levy.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly and Annual (optional) returns Consider if all three of the levy/export and import charges regarding forestry could be amalgamated into one schedule in the Levies Act or a single piece of legislation. The import and export charges are not payable if the levy has been paid and charge the same amount as the levy. Therefore, consider whether this could be streamlined by having these charges and levies in one place.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.18 FOREST INDUSTRY PRODUCTS

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth)
Fit for purpose	The levy funds research and development and marketing. Yes, Fit for purpose.
Who, What, When and How	<u>Schedule 10: Primary Industries (Excise) Act and Regulations 1999</u> Who: The producer (miller) is liable to pay the levy. What: Levy is payable on logs produced in Australia and delivered to a mill for processing. When: Quarterly. A mill operator must pay within 28 days of end of the quarters. May apply to Department for exemption granting them lodgement annually if they believe levy will be less than \$1000. How: Offline/ Online
Clarity of Roles - Disbursement	The forest and wood products levy covers logs delivered to a mill for processing, logs exported and certain imported forestry products. The forest and wood products levy and export charge funds Forest & Wood Products Australia (FWPA) forest and wood products research and development (R&D) and marketing. The levy, export charge and import charge rates are:

Commodity	Comments
	<ul style="list-style-type: none"> •softwood sawlogs (other than cypress sawlog): 29 cents per cubic metre •cypress sawlogs: 22 cents per cubic metre •hardwood sawlogs: 29 cents per cubic metre •plywood and veneer logs: 15 cents per cubic metre •wood panel pulplogs: 10 cents per cubic metre •low grade softwood sawlogs: 8 cents per cubic metre •softwood roundwood logs: 8 cents per cubic metre •export woodchip hardwood pulplogs: 3.5 cents per cubic metre •export woodchip softwood pulplogs: nil •paper pulplogs: nil.
Roles and Responsibilities	The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.
Consistent	Consistent but not legally efficient. All three (levies, export charge and import charge) impose the same levy, the only change is whether the product is imported, exported or produced within Australia. This could be better streamlined.
Efficient	Levy collection cost ratio (2015/16(e)): 2.8% (rank 30/72)
Plain English Drafting	Yes plain English drafting but legislative scheme can be simplified
Duplication	Appears to have duplication. However, the import and export charges are not payable if the levy has been paid and the charge the same amount as the levy.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly and Annual (optional) returns

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.19 FOREST INDUSTRY EXPORTS

Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p> <p>Yes, Fit for purpose</p>

Commodity	Comments
Fit for purpose	The forest and wood products levy and export charge funds research and development (R&D) and marketing.
Who, What, When and How	<p data-bbox="742 324 1524 403"><u>Schedule 7: Primary Industries (Customs) Charges Act and Regulations 2000:</u></p> <p data-bbox="742 414 1524 492">Who: The producer (the miller and/or exporter) is liable to pay the levy and export charge.</p> <p data-bbox="742 504 1524 627">What: Export charge is payable on logs produced in and exported from Australia as unprocessed wood. The levy/export charge rates are calculated per cubic metre.</p> <p data-bbox="742 638 1524 705">'Logs' are logs that have not undergone any form of processing other than:</p> <ul data-bbox="742 716 1524 840" style="list-style-type: none"> ▪ debarking, or ▪ any other process prescribed by regulations. Current regulations do not include any prescribed processes other than debarking <p data-bbox="742 851 1524 1041">When: Quarterly: The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies within 28 days of the end of the quarters of March, June, September and December. For example, the return and payment for the quarter ending 31 March are due on or before 28 April. However,</p> <p data-bbox="742 1052 1524 1209">A person may apply through the Department of Agriculture and Water Resources - Levies for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy payable in the levy year will be less than \$1000.</p> <p data-bbox="742 1220 1524 1344">The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies on or before 28 August in the next levy year.</p> <p data-bbox="742 1355 1524 1433">A levy year is a financial year—that is, 1 July to 30 June. Can apply for annual returns</p> <p data-bbox="742 1444 1524 1489">How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The forest and wood products export charge funds Forest & Wood Products Australia (FWPA) forest and wood products research and development (R&D) and marketing.</p> <p>The rate of charge imposed by this Schedule is equal to the rate of levy (if any) that would have been imposed under Schedule 10 to the Primary Industries (Excise) Levies Act 1999 if the logs had been delivered to a mill in Australia (<u>above</u>)</p> <p>The charge is not payable if:</p> <ul style="list-style-type: none"> ▪ the operator intends to use the products and by-products from processing the logs for domestic and not commercial purposes ▪ the operator produced the logs from trees grown on their farm and intends to use the products and by-products from processing the logs on the farm ▪ the logs are processed for the purpose of producing fuel wood ▪ levy has already been paid on the logs ▪ export charge has already been paid under schedule 7 to the Primary Industries (Customs) Charges Act 1999 or under the repealed Forest Industries Research Export Charge Act 1993 ▪ the total amount of levy and charge that the person is liable to pay for the year is less than \$330 in a levy (financial) year
Roles and Responsibilities	<p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
Consistent and efficient	<p>Consistent but not legally efficient. All three (levies, export charge and import charge) impose the same levy, the only change is whether the product is imported, exported or produced within Australia. Consider whether this could be better streamlined.</p>
Plain English Drafting	<p>Yes plain English drafting but legislative scheme can be simplified.</p>
Duplication	<p>Appears to have duplication. However, the import and export charges are not payable if the levy has been paid and the charge the same amount as the levy.</p>
Flexibility	<p>Yes, flexible, levy rate in regulation</p>
Other Comments	<p>Quarterly and Annual (optional) returns</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.20 FOREST INDUSTRY IMPORTS

Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The forest and wood products levy and export charge funds research and development and marketing.</p>
Who, What, When and How	<p><u>Schedule 8: Primary Industries (Customs) Charges Act and Regulations 2000</u></p> <p>Who: Importer</p> <p>The Primary Industries (Customs) Charges Act 1999 (Cth) imposes a levy on importers at the rate of levy that:</p> <p>(1)(a) would have been payable under Schedule 10 to the Primary Industries (Excise) Levies Act 1999 if the logs had been produced in Australia and delivered to a mill in Australia; or</p> <p>(1)(b) otherwise—a rate worked out by multiplying:</p> <p>(i) the rate of levy (if any) that would have been payable under Schedule 10 to the Primary Industries (Excise) Levies Act 1999 in respect of logs of the same class that were used to produce the forest products if the logs had been produced in Australia and delivered to a mill in Australia; and</p> <p>(ii) the conversion factor determined by the Minister to apply to forest products of the class in question.</p> <p>Import charge is not payable by a person for a levy year if the total amount of:</p> <p>(a) import charge; and</p> <p>(b) charge imposed under Schedule 7 to the Customs Charges Act; and</p> <p>(c) levy imposed under Schedule 10 to the Excise Levies Act;</p> <p>that the person is liable to pay for the year is less than \$330.</p> <p>What: Import charge is imposed on logs and certain classes of primary processed forest products imported into Australia.</p> <p><u>Prescribed forest products</u></p> <p>For paragraph (b) of the definition of forest products in clause 1 of Schedule 8 to the Customs Charges Act, the following products, being products described in Chapter 44 of Schedule 3 to the Customs Tariff Act 1995 , are forest products:</p> <p>(a) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared;</p> <p>(b) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm;</p>

Commodity	Comments
	<p>(c) veneer sheets and sheets for plywood, (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm;</p> <p>(d) wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed;</p> <p>(e) particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances;</p> <p>(f) fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances;</p> <p>(g) plywood, veneered panels and similar laminated wood.</p> <p>When: Quarterly: The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies within 28 days of the end of the quarters of March, June, September and December.</p> <p>However, A person may apply through the Department of Agriculture and Water Resources - Levies for an exemption from the requirement to lodge quarterly returns for a levy year (financial year) if they have reasonable grounds to believe that the levy payable in the levy year will be less than \$1000. The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies on or before 28 August in the next levy year.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The forest and wood products import charge funds Forest & Wood Products Australia (FWPA) forest and wood products research and development (R&D) and marketing.</p> <p>The rate of charge imposed is equal to the rate of levy (if any) that would have been imposed under Schedule 10 to the Primary Industries (Excise) Levies Act 1999 if the logs had been delivered to a mill in Australia (above).</p>
Roles and Responsibilities	<p>Domestic levies are collected by the Department of Agriculture and Water Resources- Levies. Import charges are collected by Australian Customs and provided to FWPA via the Department of Agriculture and Water Resources - Levies.</p> <p>It should also be noted that a number of State Government owned entities voluntarily contribute equivalent forest grower levy contributions direct to FWPA for all state owned logs supplied to processors.</p>
Consistent and efficient	<p>Consistent but not legally efficient. All three (levies, export charge and import charge) impose the same levy, the only change is whether the product is imported, exported or produced within Australia. This could be better streamlined.</p>
Plain English Drafting	<p>Yes plain English drafting but legislative scheme can be simplified</p>

Commodity	Comments
Duplication	Appears to have duplication. However, the import and export charges are not payable if the levy has been paid and the charge the same amount as the levy.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly and Annual (optional) returns

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.21 ALMONDS

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991 (Cth) Primary Industries (Customs) Charges Act 1999 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth)
Fit for purpose	Almond levy and export charge funds research and development. Yes, Fit for purpose.
Who, What, When and How	<p><u>Schedule 15, Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 2, Primary Industries (Excise) Levies Regulations 1999.</u></p> <p>Who: The producer or intermediary, however, the intermediary can recover from the producer the amount of levy paid.</p> <p>What: Levy is payable on almonds produced in Australia where the producer either sells the product or uses it in the production of other goods.</p> <p>Levy is payable on: almonds in shells, shelled almonds, nonpareil variety almonds in shells.</p> <p>When: Quarterly.</p> <p><u>Schedule 10, Primary Industries (Customs) Charges Act 199 and Schedule 10, Part 2, Primary Industries (Customs) Charges Regulations 2000</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge and can recover from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on almonds produced in and exported from Australia. No export charge is payable if domestic levy has been paid on the product to be exported.</p>

Commodity	Comments
	<p>Export Charge is not imposed on chargeable horticultural products if the producer has paid levy imposed by Schedule 15 to the Primary Industries (Excise) Levies Act 1999</p> <p>When: Quarterly.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The almond levy and export charge funds Horticulture Australia Innovation Limited (HIAL) almond research and development (R&D).</p> <p><u>Schedule 10, Part 2, Primary Industries (Customs) Charges Regulations 2000 and Schedule 15, Part 2, Primary Industries (Excise) Levies Regulations 1999.</u></p> <p>Almond export charge and Almond levy are the same:</p> <p style="padding-left: 40px;">For almonds, except almonds of the Nonpareil variety, in their shells—1 cent per kilogram of the almonds and shells;</p> <p style="padding-left: 40px;">(c) for almonds of the Nonpareil variety in their shells—1.5 cents per kilogram of the almonds and shells;</p> <p style="padding-left: 40px;">(d) for shelled almonds—2 cents per kilogram of the almonds.</p> <p>EPPR levy - nil</p>
<p>Roles and Responsibilities</p>	<p>DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.</p>
<p>Consistent</p>	<p>Yes, consistent and legally efficient.</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 0.4% (rank 10/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting but consider whether legislative scheme can be simplified.</p>
<p>Duplication</p>	<p>The rates of levy are the same between the export charge regulations and excise levy regulations. Consider possibility of amalgamating these into one schedule outlining the applicable levies payable by almond producers.</p>
<p>Flexibility</p>	<p>Yes, flexible, levy rate in regulations.</p>
<p>Other Comments</p>	<p>Consider joining charge and levy under one commodity heading as they are identical.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.22 APPLES AND PEARS

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries (Customs) Charges Act 1999 National Residue Survey (Excise) Levy Act 1998 National Residue Survey (Customs) Levy Act 1998 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 Primary Industries (Customs) Charges Regulations 2000 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998
Fit for purpose	The Apple and Pears levy and export charge funds research and development and marketing, National Residue Survey Testing and plant health programs. Yes, Fit for purpose.
Who, What, When and How	<p><u>Schedule 15, Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 3, Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the apples and pears immediately after harvest) is liable to pay the levy. However, the intermediary can recover from the producer the amount of levy paid.</p> <p>What: Levy is payable on apples and pears (excluding nashi) produced in Australia where the producer either sells the product or uses it in the production of other goods.</p> <p>When: Quarterly with option to submit annual returns if producer sells apples or pears by retail sale (that is directly to the consumer).</p> <p><u>Schedule 10 Primary Industries (Customs) Charges Act 1999 and Schedule 10, Part 3 Primary Industries (Customs) Charges Regulations 2000</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge but can recover from the producer</p> <p>What: Export charge is payable on apples and pears (excluding nashi) produced in and exported from Australia. No export charge is payable if domestic levy has been paid on the product to be exported.</p> <p>When: Quarterly with option to submit annual returns if producer sells apples or pears by retail sale (that is directly to the consumer).</p> <p>How: Offline/ Online</p>

**Clarity of Roles -
Disbursement**

The apples and pears (excluding nashi) levy and export charge funds Horticulture Innovation Australia Limited (HIAL) apple and pear research and development (R&D) and marketing, National Residue Survey (NRS) testing and Plant Health Australia (PHA) plant health programs.

**Primary Industries (Excise) Levies Regulations 1999: Schedule 15
Part 3**Marketing component

for apples (other than juicing apples or processing apples)—1.03 cents per kilogram of apples;

for pears (other than juicing pears or processing pears)—1.249 cents per kilogram of pears;

for juicing apples—\$2 per tonne of apples;

for juicing pears—\$2.25 per tonne of pears;

for processing apples—\$4 per tonne of apples;

for processing pears—\$4.50 per tonne of pears.

Research and Development component

for apples (other than juicing apples or processing apples)—0.72 of a cent per kilogram of apples;

for pears (other than juicing pears or processing pears)—0.775 of a cent per kilogram of pears;

for juicing apples—65 cents per tonne of apples;

for juicing pears—60 cents per tonne of apples;

for processing apples—\$1.30 per tonne of apples;

for processing pears—\$1.20 per tonne of pears.

PHA levy:

0.02 of a cent per kg for apples.

No EPPR levy.

**Primary Industries (Customs) Charges Regulations 2000: Schedule
10 Part 3**Marketing component

1.03 cents per kilogram of apples; and for pears—1.249 cents per kilogram of pears.

Research and Development component

for apples—0.72 of a cent per kilogram of apples; and for pears—0.775 of a cent per kilogram of pears.

PHA charge

Apples: 0.02 of a cent per kg of apples. (not charged on pears)

No EPPR charge

NRS Custom Levy

Apples (other than juicing apples or processing apples) - 1 cent per box

Commodity	Comments
	Pears (other than juicing pears or processing pears) - 1 cent per box Juicing apples and pears: 10 cents per tonne Processing apples and pears: 20 cents per tonne
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL & PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Consistent but not efficient. Export charge is not payable if Excise levy has been imposed. This scheme could be outlined in one piece of legislation and regulation, rather than six and a separate schedule could be created for pears.
Efficient	Apples: Levy collection cost ratio (2015/16(e)): 2.1% (rank 27/72) Pears: Levy collection cost ratio (2015/16(e)): 3.0% (rank 31/72)
Plain English Drafting	Yes plain English drafting but legislative scheme can be simplified.
Duplication	No Duplication.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly returns with the option of Annual returns for retail producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.23 AVOCADOS

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries Levies and Charges Collection Act 1991 Primary Industries (Customs) Charges Act 1999
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth)
Fit for purpose	The Avocado levy and export charge funds research and development and marketing. Yes, Fit for purpose.

Who, What, When and HowSchedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 4, Primary Industries (Excise) Levies Regulations 1999

Who: The producer (the person who owns the avocados immediately after harvest) is liable to pay the levy.

If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy and submit all return forms on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.

If a producer sells avocados to a processor, the processor must pay levy and submit all return forms on behalf of the producer. The processor can recover from the producer the amount of levy paid, by offset or otherwise.

If the producer sells avocados by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay any levy liability over \$100 incurred in a levy year.

What: Levy is payable on fresh avocados produced and sold in Australia.

Levy is also payable on avocados produced in Australia and directed to processing.

When: Quarterly returns.

Annual: Producers who sell fresh avocados directly to the public must submit returns and payments annually if they incur a levy liability greater than \$100 in a levy year

A first purchaser, buying agent, selling agent or exporter may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge quantity of avocados they deal with in the year will be under 36 tonnes (36 000 kilograms). If DAWR grants an exemption, they must lodge returns annually.

Schedule 10 Primary Industries (Customs) Charges Act 1999 and Schedule 10, Part 4 of the Primary Industries (Customs) Charges Regulations 2000

Who: The producer—that is, the person who owns the product at the time of export from Australia is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge but can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).

What: export charge is payable on fresh avocados produced in and exported from Australia. No export charge is payable if domestic levy has been paid on the product prior to export.

When: Quarterly returns.

Producers who sell fresh avocados directly to the public must submit returns and payments annually if they incur a levy liability greater than \$100 in a levy year

A first purchaser, buying agent, selling agent or exporter may for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge quantity of avocados they deal with in the year will be under 36 tonnes

Commodity	Comments
	<p>(36 000 kilograms). If DAWR grants an exemption, they must lodge returns annually.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The levy and export charge on fresh avocados funds Horticulture Innovation Australia Limited (HIAL) avocado research and development (R&D) and marketing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999: Schedule 15 Part 4</u></p> <p>Excise Levy:</p> <p>Marketing Component: 4.5 cents per kilogram of fresh avocados</p> <p>Research and Development Component: 3 cents per kilogram of fresh avocados; and 1 cent per kilogram of processing avocados</p> <p>EPPR Levy nil</p> <p><u>Primary Industries (Customs) Charges Regulations 2000: Schedule 10 Part 4</u></p> <p>Customs Charge:</p> <p>Marketing Component: 4.5 cents per kilogram of fresh avocados</p> <p>Research and Development Component: 3 cents per kilogram of avocados and 1 cent per kilogram of processing avocados</p> <p>EPPR Levy nil</p>
<p>Roles and Responsibilities</p>	<p>DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.</p>
<p>Consistent</p>	<p>Consistent and legally efficient.</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 0.9% (rank 18/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting but legislative scheme can be simplified.</p>
<p>Duplication</p>	<p>Duplication: No export charge is payable if domestic levy has already been paid on the product to be exported.</p>
<p>Flexibility</p>	<p>Yes, flexible, levy rate in regulations.</p>
<p>Other Comments</p>	<p>Quarterly returns with the option of Annual returns for retail producers.</p> <p>Consider possibility of amalgamating levy and charge into one legislative instrument as rates are identical.</p> <p>'Processing avocados' are:</p> <p>sold by the producer to a first purchaser, or through a buying agent or a selling agent, for use in the production of a processed product in Australia, or</p> <p>used by the producer in the production of a processed product.</p>

Commodity	Comments
	<p>A 'retail sale' is a sale by the producer of the avocados direct to the consumer—that is, at a roadside stall or by shed or farm gate sale—and not to a first purchaser or through an agent.</p> <p>A levy year for avocados is a calendar year—that is, 1 January to 31 December.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.24 BANANAS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries Levies and Charges Collection Act</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and charges Collection Regulations (Cth)</p>
Fit for purpose	<p>The Banana levy funds research and development, marketing, residue testing, plant and animal biosecurity and emergency programs</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 15. Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 27 Primary Industries (Excise) Levies Regulation 1999</u></p> <p>Who: The producer (the person who owns the bananas immediately after harvest) is liable to pay the levy. If the producer sells the bananas other than by retail sale—the producer must submit all return forms to DAWR.</p> <p>If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid.</p> <p>What: Levy is payable on bananas produced in Australia and sold by the producer. Levy is not imposed on bananas exported from Australia. Bananas are exempt from the levy if they are sold by the producer by retail sale; and the total amount of levy that the producer would be liable to pay in the levy year on bananas sold by retail sale would be less than \$100.</p> <p>When: Ordinarily quarterly returns. A first purchaser, buying agent, selling agent or producer who sells bananas other than by retail sale may for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The banana levy funds Horticulture Innovation Australia Limited (HIAL) banana research and development (R&D) and marketing, and Plant Health Australia (PHA) programs.</p>

Commodity	Comments
	<p><u>Primary Industries (Excise) Levies Regulation 1999: Schedule 15 Part 27</u></p> <p>The levy rate for bananas is a total of 2.45 cents per kilogram. Of this:</p> <p>1.1497 cents for marketing</p> <p>0.54 cents for Research and Development</p> <p>0.0103 cents for PHA (Plant Health Australia)</p> <p>0.75 cents for EPPR</p>
Roles and Responsibilities	DAWR - collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient. Producers must only make a single payment per quarter.
Efficient	Levy collection cost ratio (2015/16(e)): 1.0% (rank 22/72)
Plain English Drafting	Yes plain English drafting.
Duplication	No duplications.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	<p>Quarterly returns with the option of Annual returns for retail producers.</p> <p><u>Primary industries (Customs) Charges Regulations Act Schedule 10 Part 27</u> provides for this part to deal with bananas. At present there is no charge imposed on Bananas.</p>
<small>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</small>	

TABLE B.25 CHERRIES

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The Cherry levy funds cherry research and development, marketing and PHA membership.</p> <p>Yes, fit for purpose.</p>

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 15: Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 5 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the cherries immediately after harvest) is liable to pay the levy.</p> <p>If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>If the producer sells cherries by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy.</p> <p>What: Levy is payable on fresh cherries produced and sold in Australia. Cherries sold or used in a levy year by a producer for processing are exempt from levy.</p> <p>When: The cherry levy year begins on 1 April and ends on 31 March the next year. The return together with payment must be submitted to the DAWR on or before 28 April in the next levy year</p> <p><u>Schedule 10: Primary Industries (Customs) Charges Act 1999 and Schedule 10, Part 5 Primary Industries (Customs) Charges Regulation 2000</u></p> <p>Who: For the export charge, the producer is the person who owns the product at the time of export from Australia. That person is liable to pay the export charge.</p> <p>If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on fresh cherries produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product prior to export.</p> <p>When: The cherry levy year begins on 1 April and ends on 31 March the next year. The return together with payment must be submitted to DAWR on or before 28 April in the next levy year.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The cherry levy and export charge funds Horticulture Innovation Australia Limited (HIAL) cherry research and development (R&D) and marketing, and Plant Health Australia (PHA) membership</p> <p><u>Schedule 15, Part 5 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>The levy is 7 cents per kilogram. Of this:</p> <ul style="list-style-type: none"> 3 cents for marketing 3.97 cents for Research and Development 0.03 cents for PHA membership <p><u>Schedule 10, Part 5 Primary Industries (Customs) Charges Regulation 2000</u></p>

Commodity	Comments
	The levy is 7 cents per kilogram. Of this: 3 cents for marketing 3.97 cents for Research and Development 0.03 cents for PHA membership
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient. Producers must only make a single payment per quarter.
Efficient	Levy collection cost ratio (2015/16(e)): 6.7% (rank 53/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy are the same between the export charge regulations and excise levy regulations.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Consider possibility of amalgamating these into one schedule outlining the applicable levies payable by cherry producers. Both relevant regulations provide for EPPR charges, which are both currently set at nil.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.26 CHESTNUTS

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries (Customs) Charges Act 1999 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The Chestnut levy funds chestnut research and development, marketing and PHA programs. Yes, fit for purpose.

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 15: Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 6 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the chestnuts immediately after harvest) is liable to pay the levy.</p> <p>If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>If the producer sells chestnuts by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy.</p> <p>What: Levy is payable on chestnuts produced in Australia where the producer either sells the product or uses it in the production of other goods. Chestnuts sold by a producer by retail sale are exempt from levy if the total weight of chestnuts sold by the producer by retail sale in the levy year is not more than 500 kg</p> <p>When: Generally Quarterly. A person may however apply for an exemption from the requirement to lodge quarterly returns if they have reasonable grounds to believe that the total amount of levy on chestnuts that are likely to pay in a levy (financial) year will not exceed \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p><u>Schedule 10: Primary Industries (Customs) Charges Act 1999 and Schedule 10, Part 6 Primary Industries (Customs) Charges Regulations 2000</u></p> <p>Who: The producer is the person who owns the product at the time of export from Australia. That person is liable to pay the export charge and submit return forms to the Department of Agriculture and Water Resources - Levies.</p> <p>If the producer exports the product through an exporting agent, the agent must pay the charge and submit all return forms to the Department of Agriculture and Water Resources - Levies on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on chestnuts produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Quarterly.</p> <p>How: Online/ Offline</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The chestnut levy and export charge funds Horticulture Innovation Australia Limited (HIAL) chestnut research and development (R&D) and marketing, and Plant Health Australia (PHA) programs.</p> <p><u>Schedule 15: Primary Industries (Excise) Levies Act 1999</u></p> <p>The levy is 11 cents per kilogram. Of this:</p> <ul style="list-style-type: none"> 5 cents for marketing 4.5 cents for research and development 0.5 cents for PHA levy 1 cent for EPPR levy <p><u>Schedule 10: Primary Industries (Customs) Charges Act 1999</u></p> <p>The charge is 11 cents per kilogram. Of this:</p> <ul style="list-style-type: none"> 5 cents for marketing 4.5 cents for research and development 0.5 cents for PHA charge 1 cent for EPPR charge
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient. Producers must only make a single payment per quarter.
Efficient	Levy collection cost ratio (2015/16(e)): 12.4% (rank 65/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy are the same between the export charge regulations and excise levy regulations. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by chestnut producers.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly returns with the option of Annual returns for retail producer.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.27 CITRUS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>

Commodity	Comments
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The Citrus levy funds citrus research and development, marketing, residue testing, plant and animal biosecurity programs and emergency industry responses.</p> <p>Yes, fit for Purpose</p>
Who, What, When and How	<p><u>Schedule 15: Primary Industries (Excise) Levies Regulations 1999 and Schedule 15, Part 7, Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: The producer (the person who owns the citrus immediately after harvest) is liable to pay the levy.</p> <p>If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>If the producer sells citrus by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy.</p> <p>What: Levy is imposed on citrus produced in Australia where the producer either sells the product or uses it in the production of other goods. Levy is not imposed if a producer sells citrus by retail sale and the total quantity of citrus sold by retail sale or used by the producer in the production of fruit juice or any other processed product in a levy year is not more than 500 boxes.</p> <p>When: Generally Quarterly. Producers who sell citrus by retail sale or who use citrus in the production of fruit juice or any other processed product, and who use a total of 500 boxes or more, must pay levy annually. A first purchaser, buying agent, selling agent or exporter may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$1000. If DAWR grants an exemption, they must lodge returns annually.</p> <p><u>Schedule 10: Primary Industries (Customs) Charges Act 1999 and Schedule 10, Part 7 Primary Industries (Customs) Charges Regulations 2000</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge.</p> <p>If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is imposed on citrus produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Quarterly.</p>

Commodity	Comments
	<p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The citrus levy and export charge funds Horticulture Innovation Australia Limited (HIAL) citrus research and development (R&D) and marketing and Plant Health Australia (PHA) plant health programs</p> <p><u>Schedule 15, Part 7: Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Rates of imposition:</p> <p>Citrus - oranges in bulk - \$4.25 per tonne</p> <p>Citrus - oranges not in bulk - 8.5 cents per box of 20kg</p> <p>Citrus - other citrus in bulk - \$2.00 per tonne</p> <p>Citrus - other citrus not in bulk - 7 cents per box of 16.67 kg</p> <p>Levy Breakdown for Oranges:</p> <p>75 cents per tonne for marketing</p> <p>\$3.20 per tonne for research and development</p> <p>30 cents per tonne for PHA levy</p> <p>Divide all costs by 50 for per 20kg box breakdown</p> <p>Levy Breakdown for Citrus:</p> <p>\$3.20 per tonne for research and development</p> <p>30 cents per tonne for PHA levy</p> <p>Divide all costs by 60 for per 16.67 box breakdown.</p> <p><u>Schedule 10, Part 7: Primary Industries (Customs) Charges Regulations 2000</u></p> <p>Rates of imposition change July 1 to:</p> <p>Citrus - oranges in bulk - \$4.25 per tonne</p> <p>Citrus - oranges not in bulk - 8.5 cents per box of 20kg</p> <p>Citrus - other citrus in bulk - \$2.00 per tonne</p> <p>Citrus - other citrus not in bulk - 7 cents per box of 16.67 kg</p> <p>Charge Breakdown for Oranges:</p> <p>75 cents per tonne for marketing</p> <p>\$3.20 per tonne for research and development</p> <p>30 cents per tonne for PHA Charge</p> <p>Divide all costs by 50 for per 20kg box breakdown</p> <p>Charge Breakdown for Citrus :</p> <p>\$3.20 per tonne for research and development</p> <p>30 cents per tonne for PHA Charge</p> <p>Divide all costs by 60 for per 16.67 box breakdown.</p>

Commodity	Comments
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions
Consistent	Yes, consistent and legally efficient. Producers must only make a single payment per quarter. Charge and levy rates are equal for both bulk and non-bulk quantities of identical goods.
Efficient	Levy collection cost ratio (2015/16(e)): 6.4% (rank 51/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy are the same between the export charge regulations and excise levy regulations. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by citrus producers.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly returns with the option of Annual returns for retail producers. Citrus levy is nil as per National Residue Survey (Excise) Levy Act Schedule 9, Part 3, 6.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.28 CUSTARD APPLES

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries (Customs) Charges Act 1999 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The Custard apple levy funds research and development, marketing, residue testing, plant and animal biosecurity programs and emergency responses for industry. Yes, fit for purpose.
Who, What, When and How	<u>Schedule 15: Primary Industries (Excise) Levies Regulations 1999 and Schedule 15, Part 8, Primary Industries (Excise) Levies Act 1999</u> Who: The producer (the person who owns the custard apples immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.

Commodity	Comments
	<p>What: Levy is payable on custard apples produced in Australia where the producer either sells the product or uses it in the production of other goods. Levy is not payable on custard apples where a producer uses them for processing, sells them directly to a processor for processing, or sells them by retail sale—that is, direct to the consumer through roadside stalls or by shed or farm gate sales.</p> <p>When: Quarterly. A first purchaser, buying agent, or selling agent may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p><u>Schedule 10: Primary Industries (Customs) Charges Act 1999 and Schedule 10, Part 8 Primary Industries (Customs) Charges Regulations 2000</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge.</p> <p>If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on custard apples produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Quarterly. An exporter may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The custard apple levy and export charge funds Horticulture Innovation Australia Limited (HIAL) custard apple research and development (R&D) and marketing.</p> <p><u>Levy rate - Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 8</u></p> <p>Levy rate is 40 cents per standard tray (7kg) or box (10kg), and \$50 per tonne in bulk, of which:</p> <p>13 cents/ \$16 per box/tonne for marketing</p> <p>27 cents/\$34 per box/tonne for research and development</p> <p><u>Charge rate - Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 8</u></p> <p>Charge rate is 40 cents per standard tray (7kg) or box (10kg), and \$50 per tonne in bulk, of which:</p> <p>13 cents/ \$16 per box/tonne for marketing</p> <p>27 cents/\$34 per box/tonne for research and development</p>

Commodity	Comments
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.
Consistent	Not consistent - levy is identical in price for both 7kg trays and 10kg boxes, and the bulk cost per kilo is even more expensive.
Efficient	Levy collection cost ratio (2015/16(e)): 9.1% (rank 58/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy are the same between the export charge regulations and excise levy regulations. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by custard apple producers.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly returns with the option of Annual returns for retail producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.29 DRIED FRUIT

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) National Residue Survey (Excise) Levy Act 1998 (Cth) Primary Industries Research and Development Act 1989 (Cth) Primary Industries Levies and Charges Collection Act 1991 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth)
Fit for purpose	The levy funds research. No levy imposed at this stage on dried fruits.
Who, What, When and How	Who: Levy is payable on dried fruits received for processing. The processor (the proprietor of the establishment where the dried fruits are processed) must pay levy on behalf of the producer. The processor can recover the amount of levy paid from the producer, by offset or otherwise. What: dried fruits means dried tree fruits or dried vine fruits; dried tree fruits means dried apricots, dried pears, dried peaches, dried nectarines or dried plums. Dried vine fruits means dried grapes. When: Annual. How: Offline <i>ONLY</i>

Commodity	Comments
Clarity of Roles - Disbursement	The dried fruits levy funds Horticulture Innovation Australia Limited (HIAL) dried fruits research and development (R&D). However, at the present there is no (excise) levy on dried fruits - \$0 per tonne and no NRS levy. Please note the levy on dried tree fruits and dried vine fruits.
Roles and Responsibilities	At present, DAWR has no role or responsibility in the collection of levies on dried fruits, because the levy is set at \$0.
Consistent and Efficient	N/A
Plain English Drafting	Yes, plain English drafting. The definitions as drafted defines dried fruits (dried tree fruits or dried vine fruits).
Duplication	No duplication
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	See dried tree fruits or dried vine fruits.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.30 DRIED TREE FRUIT

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) National Residue Survey (Excise) Levy Act 1998 (Cth) Primary Industries Research and Development Act 1989 (Cth) Primary Industries Levies and Charges Collection Act 1991 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth)
Fit for purpose	The levy funds research and marketing. Yes, it for purpose.
Who, What, When and How	<u>Schedule 15: Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 9: Primary Industries (Excise) Levies Regulations 1999</u> Who: The producer is liable to pay the levy. A 'producer' is: <ul style="list-style-type: none"> ▪ the first person who receives dried fruits for processing at a processing establishment under an arrangement with the grower of those fruits that requires the first person to sell the processed fruits ▪ in the absence of an arrangement of the kind above, the grower of the dried fruits received for processing at the establishment.

Commodity	Comments
	<p>The processor (the proprietor of the establishment where the dried fruits are processed) must pay levy but can recover the amount of levy paid from the producer, by offset or otherwise.</p> <p>What: Levy is payable on dried tree fruits received for processing (dried apricots, dried pears, dried peaches, dried nectarines or dried plums).</p> <p>When: Annual.</p> <p>How: Offline <i>ONLY</i></p>
Clarity of Roles - Disbursement	<p><u>Levy Rate - Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 9</u></p> <p>Levy marketing component</p> <p>Dried tree fruits (other than prunes): \$32 per tonne</p> <p>Dried plums (prunes): \$13 per tonne</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions
Consistent and Efficient	Yes, consistent and legally efficient.
Plain English Drafting	Yes plain English drafting. NB. Definitions differentiate between <i>dried fruits</i> which means dried tree fruits or dried vine fruits. Then <i>dried tree fruits</i> are defined as apricots, dried pears, dried peaches, dried nectarines or dried plums. The <i>dried vine fruits</i> are defined as dried grapes.
Duplication	No Duplications.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.31 DRIED VINE FRUIT

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The levy funds research and marketing.</p> <p>Yes, fit for purpose.</p>

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 9 of the Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent or selling agent, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>A 'producer' is:</p> <ul style="list-style-type: none"> ▪ where a person is the grower of the product and the proprietor of the processing establishment at which the product is processed—that person, or ▪ in any other case—the person who was the owner of the product immediately before delivery to a processing establishment. <p>What: Levy is payable on dried vine fruits produced in Australia where the producer either sells the product or uses it in the production of other goods</p> <p>When: Monthly or Annually. If the producer sells dried vine fruits by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy annually. If the producer is also the processor (the proprietor of the establishment where the dried vine fruits are processed), they must pay levy monthly.</p> <p><u>Schedule 10: Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on dried vine fruits produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Monthly. A person may apply for an exemption in providing monthly returns in some circumstances where total weight of dried fruit they are or may become liable for is less than 100 tonnes.</p> <p>How: Offline <i>ONLY</i></p>
<p>Clarity of Roles - Disbursement</p>	<p>The dried vine fruit levy and export charge funds Horticulture Innovation Australia Limited (HIAL)dried vine fruit research and development (R&D) and marketing.</p> <p><u>Levy Rate - Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 9</u></p> <p>The rate is \$18 per tonne, of which \$7 are for marketing, and \$11 are for research and development.</p> <p><u>Charge Rate - Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 9</u></p> <p>The rate is \$7 per tonne, all of which goes to marketing.</p>

Commodity	Comments
	The EPPR charge is set at nil.
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.
Consistent and Efficient	Yes, consistent and legally efficient.
Plain English Drafting	Yes plain English drafting.
Duplication	No Duplications.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Monthly Returns, with the option of Annual returns for retail producers. Consider possibility of matching levy and export charge rates to amalgamate into a single legislative structure.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.32 GINGER

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The levy funds research and development. Yes, fit for purpose.
Who, What, When and How	<u>Schedule 27, Part 9 of the Primary Industries (Excise) Levies Regulations 1999</u> Who: The producer (the person who owns the ginger immediately after harvest) is liable to pay the levy. The first purchaser, buying agent, selling agent, merchant or exporter collects the levy and must pay it and submit all return forms. The intermediary can recover from the producer the amount of levy paid. What: Levy is payable on fresh ginger, seed ginger and processing ginger produced and sold or processed in Australia When: Generally quarterly. A first purchaser, buying agent, selling agent, processor or producer may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$200. Seed ginger producers who sell to other ginger producers must also submit returns annually. How: Offline/ Online

Commodity	Comments
Clarity of Roles - Disbursement	The ginger levy funds Rural Industries Research and Development Corporation (RIRDC) ginger research and development (R&D). Levy rate is 0.5% of the sale price at the first point of sale.
Roles and Responsibilities	DAWR collects the levies and disburses them to Rural Industries Research and Development Corporation (RIRDC).
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 11.7% (rank 64/72)
Plain English Drafting	Yes plain English drafting.
Duplication	No Duplications
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly returns, with the option of annual returns for retail producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.33 LYCHEES

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries (Customs) Charges Act 1999 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The levy funds research and development. Yes, fit for purpose.
Who, What, When and How	<u>Schedule 15 of Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 23 of Primary Industries (Excise) Levies Regulations 1999</u> Who: The producer (the person who owns the lychees immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. What: Levy is payable on fresh lychees and processing lychees produced in Australia where the producer either sells the product or uses it in the production of other goods. Levy is not payable if a producer sells lychees by retail sale—that is, direct to the consumer through roadside stalls or

Commodity	Comments
	<p>shed or farm gate sales—and sells less than 1250 kilograms (\$100 levy equivalent) in a levy (financial) year.</p> <p>When: Quarterly or annually, depending. If the producer sells the lychees other than by retail sale—for example, to restaurants or wholesale markets—the producer must pay levy quarterly. Producers who sell 1250 kilograms or more of lychees (equivalent to \$100 or more in levy liability) by retail sale in a levy year must submit annual returns.</p> <p><u>Schedule 10 Primary Industries (Customs) Charges Act 1999 and Schedule 10, Part 23 Primary Industries (Customs) Charges Act 1999</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on fresh lychees produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Quarterly.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The lychees levy and export charge funds Horticulture Innovation Australia Limited (HIAL) lychees research and development (R&D).</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 23</u></p> <p>The excise rate is 8 cents per kilogram of fresh lychees, of which 2.5 cents go to marketing, and 5.5 cents go to research and development. Lychees sold by a producer for processing are levied at 1 cent per kilogram, of which the proceeds go to research and development.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 23</u></p> <p>The rate of charge is 8 cents per kilogram of lychees, of which 2.5 cents go to marketing, and 5.5 cents go to research and development.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient
Efficient	Levy collection cost ratio (2015/16(e)): 5.2% (rank 44/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy are the same between the export charge regulations and excise levy regulations. Possible to amalgamate these into one schedule outlining the applicable levies payable by lychee producers.

Commodity	Comments
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly returns, with the option of annual returns for retail producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.34 MACADAMIA NUTS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>National Residue Survey (Excise) Levy Act 1998</p> <p>National Residue Survey (Customs) Levy Act 1998</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999</p> <p>Primary Industries (Customs) Charges Regulations 2000</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The levy funds research and development, and National Residue Survey (NRS) testing.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 15: Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 10 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the macadamia nuts immediately after harvest) is liable to pay the levy.</p> <p>If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>If the producer sells macadamia nuts by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy.</p> <p>What: Levy is payable on macadamia nuts (dried kernels) produced in Australia where the producer either sells the product or uses it in the production of other goods. Levy is not payable if the total levy a person would be liable to pay in the levy year is less than \$120. Levy is not payable on macadamia nuts used in the production of oil and other products that are not for human consumption.</p> <p>When: Monthly.</p> <p><u>Schedule 10 Primary Industries (Customs) Charges Act 1999 and Schedule 10, Part 10 Primary Industries (Customs) Charges Regulations 2000</u></p>

Commodity	Comments
	<p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge.</p> <p>If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on macadamia nuts (dried kernels) produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported. Charge is not payable if the total charge a person would be liable to pay in the levy year is less than \$120</p> <p>When: Monthly.</p> <p><u>Part 11, Division 8 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u></p> <p>Who: The producer (the person who owns the nuts immediately after harvest) is liable to pay the levy if they sell the nuts to another person or use the macadamia nuts in the production of other goods.</p> <p>What: The levy is payable on all dry kernels of macadamia nut produced in or exported from Australia.</p> <p>When: Monthly.</p> <p>How: Online/ Offline</p>
Clarity of Roles - Disbursement	<p>The macadamia levy and export charge funds Horticulture Innovation Australia Limited (HIAL) macadamia research and development (R&D) and marketing and National Residue Survey (NRS) testing</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 part 10</u></p> <p>Levy rate is 24.58 cents per kilogram of dried kernels of macadamia nut</p> <p><u>Primary Industries (Customs) Charge Regulations 2000 - Schedule 10, Part 10</u></p> <p>Charge rate is 24.58 cents per kilogram of dried kernels of macadamia nut</p> <p><u>National Residue Survey Levies and Charges (NRS Levies) Regulations 1988 - Part 11 Division 8</u></p> <p>0.63 cents per kilogram are imposed on both domestic and exported dried kernels of macadamia nut.</p> <p>Thus the total excise or customs charge is 25.21 cents per kilogram.</p>
Roles and Responsibilities	<p>DAWR collects the levies and distributes them to HIAL and NRS. It also distributes the Australian Government's matching R&D contributions.</p>
Consistent	<p>Consistent but possibly legally inefficient. Consider possibility of simplifying scheme from current six pieces of legislation applicable</p>
Efficient	<p>Levy collection cost ratio (2015/16(e)): 0.6% (rank 15/72)</p>

Commodity	Comments
Plain English Drafting	Yes plain English drafting, but legislative scheme can be simplified.
Duplication	The rates of levy are the same between the export charge regulations and excise levy regulations. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Macadamia producers.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.35 MANGOES

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries (Customs) Charges Act 1999 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The levy funds research, marketing and emergency plant pest responses. Yes, fit for purpose.
Who, What, When and How	<p><u>Schedule 15: Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 21 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the mangoes immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells mangoes by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy.</p> <p>What: Levy is payable on mangoes produced in Australia and sold by the producer. Levy is not payable if the producer sells the mangoes by retail sale and the total amount of levy the producer would be liable to pay in the levy year would be less than \$100 (equivalent to 5282 kilograms), or the producer sells mangoes for processing.</p> <p>When: Quarterly or annual depending. Intermediaries such as first purchasers, agents, merchants and producers who sell mangoes other than by retail sale—that is, to restaurants or at wholesale markets—must lodge quarterly returns. Producers who sell 5282 kilograms or more of mangoes (equivalent to \$100 or more in levy liability) by retail sale in a levy (financial) year must submit annual returns. If the producer sells the</p>

Commodity	Comments
	<p>mangoes other than by retail sale – for example, to restaurants or wholesale markets – the producer must pay levy quarterly.</p> <p><u>Schedule 10: Primary Industries (Customs) charges Act 1999 and Schedule 10 Part 21, Primary Industries (Customs) charges Regulation 2000</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on mangoes produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Intermediaries such as exporting agents must lodge quarterly returns.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The mangoes levy and export charge funds HIAL mangoes research and development (R&D) and marketing and Plant Health Australia (PHA) membership and emergency plant pest responses.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 21</u></p> <p>Levy is 1.893 cents per kg of mangoes, of which:</p> <ul style="list-style-type: none"> 1 cent goes to marketing 0.75 cents go to research and development 0.029 cents go to funding PHA 0.114 cents got to funding the EPPR levy <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 21</u></p> <p>Charge is 1.893 cents per kg of mangoes, of which:</p> <ul style="list-style-type: none"> 1 cent goes to marketing 0.75 cents go to research and development 0.029 cents go to funding PHA 0.114 cents got to funding the EPPR levy
<p>Roles and Responsibilities</p>	<p>DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.</p>
<p>Consistent</p>	<p>Yes, consistent and legally efficient</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 3.1% (rank 32/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting</p>

Commodity	Comments
Duplication	No Duplications
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly Returns with the option of Annual returns for retail producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.36 MUSHROOMS

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The levy funds research. Yes, fit for purpose.
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 18 Primary Industries (Excise) Levies Regulation 1999</u></p> <p>Who: The producer (the person who grows the Agaricus mushrooms) is liable to pay the levy. If the producer buys mushroom spawn from sellers, they must pay levy to the seller. This seller must pay quarterly. If the producer produces their own spawn or purchases spawn from overseas, they must pay levy.</p> <p>What: Levy is payable on Agaricus mushrooms produced in Australia where the producer either sells the product or uses it in the production of other goods. Levy is not payable on every kilogram over 370 000 kilograms of mushroom spawn a producer produces or purchases for the production of Agaricus mushrooms in a levy year.</p> <p>When: Quarterly or monthly, depending. Quarterly for sellers of mushroom spawn. The mushroom producer must lodge returns monthly if: they produce and use mushroom spawn for mushroom production, or they purchase mushroom spawn from an overseas seller and use that mushroom spawn for mushroom production. Producers who produce or purchase more than 370 000 kilograms of mushroom spawn in a levy year for the production of Agaricus mushrooms may apply to pay their levy liability in equal monthly instalments during the levy year.</p> <p>How: Offline <i>ONLY</i></p>

Commodity	Comments
Clarity of Roles - Disbursement	The Agaricus mushroom levy funds Horticulture Innovation Australia Limited (HIAL) Agaricus mushroom research and development (R&D). <u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 18</u> Levy is \$4.32 per kilogram of mushroom spawn, of which: \$3.24 is for marketing \$1.08 is for research and development
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 0.3% (rank 2/72)
Plain English Drafting	Yes plain English drafting.
Duplication	No Duplications.
Flexibility	Yes, flexible, levy rate in regulations,
Other Comments	Monthly returns with quarterly returns for sellers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.37 NURSERY PRODUCTS

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The levy funds research and marketing. Yes, fit for purpose.
Who, What, When and How	<u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 12 Primary Industries (Excise) Levies Regulations 1999</u> Who: The producer of the potted plants is liable to pay the levy. However, the seller of nursery pots—that is, the pot manufacturer, distributor or any other person who sells pots to producers of potted plants— must pay levy on behalf of the producer. The seller can recover from the producer the amount of levy paid, by offset or otherwise. What: Levy is payable on potted plants produced in Australia where the producer either sells the product or uses it in the production of other goods. However, for ease of collection, the producer pays the levy when they purchase pots (prescribed goods) to be used in producing or

Commodity	Comments
	<p>preparing a nursery product for sale or to be used in producing other goods, such as repotted or propagated nursery products for later sale. No levy is payable on containers purchased directly by state governments (i.e. a company buying containers to provide to a state government must pay the levy).</p> <p>When: Quarterly.</p> <p>How: Offline <i>ONLY</i></p>
Clarity of Roles - Disbursement	<p>The nursery products levy funds Horticulture Innovation Australia Limited (HIAL)nursery products research and development (R&D) and marketing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 12</u></p> <p>The levy is 5% of the amount for which the containers that subsequently contain the nursery products are sold in the last sale before the nursery products are placed in the containers. Of this:</p> <p>2% is for marketing</p> <p>2.75% is for research and development</p> <p>0.25% goes to the PHA levy.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 2.3% (rank 28/72)
Plain English Drafting	Statutory provisions detailing goods subject to the levy are verbose, department website explains more clearly.
Duplication	No Duplications.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	
<small>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</small>	

TABLE B.38 OLIVES

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>

Commodity	Comments
Fit for purpose	The levy funds research and development and PHA programs. Yes, fit for purpose.
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 29 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The levy is payable by the producer (the grower) of the olives. Where a producer has their produce processed by an intermediary (a processor) or sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or processor, the intermediary must pay levy on behalf of the producer. The intermediary can recover the amount of levy paid from the producer, by offset or otherwise</p> <p>What: Levy is payable on olives that are produced in Australia and either sold by the producer or used by the producer in the production of other goods. Levy is not payable if a producer sells olives by retail sale or processes them into olive oil or table olives if the total amount of levy that the producer would be liable to pay in the levy year would be less than \$100.</p> <p>When: Annually. The olive levy year begins on 1 October and ends on 30 September the next year.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The olives levy funds Horticulture Innovation Australia Limited (HIAL) olives research and development (R&D) and Plant Health Australia (PHA) plant health programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 29</u></p> <p>The levy rate is \$3.10 per tonne of olives, of which \$3 are for research and development, and 10 cents are for the EPPR levy.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 6.0% (rank 48/72)
Plain English Drafting	Yes plain English drafting.
Duplication	No Duplications.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.39 ONIONS

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries (Customs) Charges Act 1999 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The levy funds research and development, marketing, and plant health membership. Fit for purpose.
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 19 Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: The producer (the person who owns the hard onions immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or processor, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells hard onions by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay.</p> <p>What: Levy is payable on hard onions produced in Australia where the producer either sells the product or uses it in the production of other goods</p> <p>When: Quarterly or annually, depending. If the producer sells hard onions other than by retail sale - for example, to restaurants or wholesale markets - the producer must pay levy quarterly. Producers who sell hard onions by retail sale must submit annual rather than quarterly returns.</p> <p>Schedule 10 Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 19 Primary Industries (Customs) Charges Regulations 2000</p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on hard onions produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported</p> <p>When: Generally quarterly. An exporter may apply through DAWR for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that they will deal with less than 1250 tonnes of hard onions in the year.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The hard onion levy and export charge funds Horticulture Innovation Australia Limited (HIAL) hard onion research and development (R&D) and marketing and Plant Health Australia (PHA) membership.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 19</u></p> <p>The levy rate is \$4 per tonne of hard onions, of which:</p> <ul style="list-style-type: none"> \$1 is for marketing \$2.90 is for research and development 10 cents is for the PHA levy <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 19</u></p> <p>The charge rate is \$4 per tonne of hard onions, of which:</p> <ul style="list-style-type: none"> \$1 is for marketing \$2.90 is for research and development 10 cents is for the PHA charge
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 4.9% (rank 43/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy between the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Onion producers.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly returns with an option for annual returns for retail producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.40 PAPAYA

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p>

Commodity	Comments
	Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	<p>The levy funds research and development.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 22 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the papayas immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent, merchant or processor, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid by offset or otherwise. If the producer sells papayas by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay.</p> <p>What: Levy is payable on fresh papayas and processing papayas produced and sold in Australia. Levy is not payable if a producer sells papayas by retail sale—that is, direct to the consumer through roadside stalls or shed or farm gate sales—and sells less than 2500 kilograms (\$50 levy equivalent) in a levy year.</p> <p>When: Quarterly or annually, depending. Producers who sell 2500 kilograms or more of fresh papayas (equivalent to \$50 or more in levy liability) by retail sale in a levy year must submit annual returns. If the producer sells the papayas other than by retail sale—for example, to restaurants or wholesale markets—the producer must pay levy quarterly.</p> <p><u>Schedule 10 Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 22 Primary Industries (Customs) charges Act 1999</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on fresh papayas produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Quarterly.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The papaya (paw paw) levy and export charge funds Horticulture Innovation Australia Limited (HIAL) papaya research and development (R&D)</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 22</u></p> <p>Levy rate is 2 cents per kg of fresh papaya, and 0.25 cents per kg of papaya to be used for processing. Of this:</p> <p>For fresh papaya - 1 cent for marketing, and 1 cent for research and development</p> <p>For processing papaya - 0.25 cents for research and development</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 22</u></p> <p>The charge rate for export papaya is 2 cents per kg, of which 1 cent is for marketing, and 1 cent is for research and development.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 3.3% (rank 34/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy are the same between the export charge regulations and excise levy regulations (other than processing levy). Possible to amalgamate these into one schedule outlining the applicable levies payable by Papaya producers.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly returns with annual returns for retail producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.41 PASSIONFRUIT

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>

Commodity	Comments
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The levy funds research and development. Yes, fit for purpose
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 13 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the passionfruit immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent, merchant or processor, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is payable on passionfruit produced in Australia where the producer either sells the product or uses it in the production of other goods. Levy is not payable where a producer sells passionfruit by retail sale—that is, direct to the consumer through roadside stalls or by shed or farm gate sales—if the total amount of levy the producer would be liable to pay in the levy year is less than \$100.</p> <p>When: Generally quarterly. A person may for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually. Producers who sell passionfruit by retail sale and have a levy liability of greater than \$100 may submit annual rather than quarterly returns.</p> <p><u>Schedule 10 Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 13 Primary Industries (Customs) charges Regulations 2000</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on passionfruit produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Quarterly.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The passionfruit levy and export charge funds Horticulture Innovation Australia Limited (HIAL) passionfruit research and development (R&D).</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 13</u></p> <p>The levy for passionfruit is 40 cents per carton (18 litres) or 40 cents per 8kg if not in cartons. Of these, in each instance 20 cents each go to research and development, and marketing respectively.</p> <p>For processing passionfruit, the levy is 3 cents per kg, of which 1.5 cents each go to research and development, and marketing respectively.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 13</u></p> <p>The charge for passionfruit is 40 cents per carton (18 litres) or 40 cents per 8kg if not in cartons. Of these, in each instance 20 cents each go to research and development, and marketing respectively.</p> <p>For processing passionfruit, the charge is 3 cents per kg, of which 1.5 cents each go to research and development, and marketing respectively.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 5.5% (rank 46/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy between the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Passionfruit producers.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly returns with an option for annual returns for retail producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.42 PERSIMMONS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>

Commodity	Comments
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The levy funds research and development and marketing. Yes, fit for purpose.
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 24 Primary Industries (Excise) Levies Regulation 1999</u></p> <p>Who: The producer (the person who owns the persimmons immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells persimmons by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy directly to DAWR.</p> <p>What: Levy is payable on persimmons produced in Australia where the producer either sells the product or uses it in the production of other goods. Levy is not payable if a producer sells persimmons by retail sale—that is, direct to the consumer through roadside stalls or shed or farm gate sales—and sells less than 1600 kilograms (\$100 levy equivalent) in a levy year.</p> <p>When: Quarterly or annually, depending. If the producer sells the persimmons other than by retail sale—for example, to restaurants or wholesale markets—the producer must pay levy quarterly. Producers who sell persimmons by retail sale in a levy (financial) year must submit annual returns.</p> <p><u>Schedule 10: Primary Industries (Customs) charges Act 1999</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on persimmons produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Quarterly returns.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The persimmons levy and export charge funds Horticulture Innovation Australia Limited (HIAL) persimmons research and development (R&D) and marketing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 24</u></p> <p>The levy rate is 6.25 cents per kilogram, of which 2.5 cents are for marketing, and 3.75 are for research and development.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 24</u></p> <p>The charge rate is 6.25 cents per kilogram, of which 2.5 cents are for marketing, and 3.75 are for research and development.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 9.3% (rank 60/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy between the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Persimmon producers.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	Quarterly with annual returns for retail producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.43 PINEAPPLES

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The levy funds research and PHA plant health programs.</p> <p>Yes, fit for purpose.</p>

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 28 Primary Industries (Excise) Levies Regulation 2000</u></p> <p>Who: The producer (the person who owns the pineapples immediately after harvest) is liable to pay the levy. The first purchaser, buying agent, selling agent, merchant or exporter collects the levy and must pay it. The intermediary can recover from the producer the amount of levy paid. If the producer sells pineapples by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy.</p> <p>What: Levy is payable on fresh pineapples and processing pineapples produced and sold or processed in Australia. Levy is not payable if a producer sells pineapples by retail sale—that is, direct to the consumer through roadside stalls or shed or farm gate sales—and sells no more than 30 tonnes of pineapples (\$150 levy equivalent) in a levy year.</p> <p>When: Generally quarterly. Producers who sell pineapples by retail sale in a levy (financial) year must submit returns annually. A first purchaser, buying agent, selling agent or producer who sells pineapples other than by retail sale may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p><u>Schedule 10 Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 28 Primary Industries (Customs) charges Act 1999</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on pineapples exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Generally quarterly. A selling agent or producer who sells pineapples other than by retail sale may for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The pineapple levy and export charge funds Horticulture Innovation Australia Limited (HIAL) pineapple research and development (R&D) and Plant Health Australia (PHA) plant health programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 28</u></p> <p>The levy rate for fresh pineapples is \$5 per tonne, of which \$2 are for marketing, \$2.90 are for research and development and 10 cents are for PHA.</p>

Commodity	Comments
	<p>The levy rate for processing pineapples is \$2 per tonne, of which \$1.90 is for research and development, and 10 cents are for PHA.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 28</u></p> <p>The charge rate for export pineapples is \$5 per tonne, of which \$2 are for marketing, \$2.90 are for research and development and 10 cents are for PHA.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient
Efficient	Levy collection cost ratio (2015/16(e)): 4.4% (rank 37/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Pineapple producers.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	<p>Quarterly returns with an option for annual returns for retail and small producers.</p> <p>EPPR levy rate in both export and domestic regulation is set at nil.</p>
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.44 POTATOES

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The levy funds research and PHA plant health programs.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 14 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer of the unprocessed potatoes (the person who owns</p>

Commodity	Comments
	<p>the potatoes immediately after harvest) is liable to pay the levy. The owner of the processing potatoes (the person who owns the potatoes when processing begins) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells unprocessed potatoes by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy.</p> <p>What: Levy is payable on (1) unprocessed potatoes produced and sold in Australia and (2) processing potatoes defined as unprocessed potatoes and used in the production of other goods, except potatoes processed at a processing establishment if the business of the establishment is not wholly or substantially the processing of horticultural products.</p> <p>When: Generally Quarterly. Producers who sell unprocessed potatoes by retail sale may submit annual rather than quarterly returns, A first purchaser, buying agent or selling agent may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge quantity will be less than 1000 tonnes. If DAWR grants an exemption, they must lodge returns annually.</p> <p><u>Schedule 10 Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 14 Primary Industries (Customs) charges Regulations 2000</u></p> <p>Who: If the producer exports unprocessed potatoes—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on unprocessed potatoes produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Generally Quarterly. An exporter may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge quantity will be less than 1000 tonnes. If DAWR grants an exemption, they must lodge returns annually.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The potato levy and export charge levy funds Horticulture Innovation Australia Limited (HIAL) potato research and development (R&D) and Plant Health Australia (PHA) programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 14</u></p> <p>The levy on unprocessed potatoes is 50 cents per tonne. Of this, 48 cents goes to research and development, and 2 cents to PHA.</p>

Commodity	Comments
	<p>The levy on processing potatoes is 50 cents per tonne. Of this, 49 cents go to research and development, and 1 cent goes to PHA.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 14</u></p> <p>The charge on unprocessed export potatoes is 50 cents per tonne. Of this, 48 cents goes to research and development, and 2 cents goes to PHA.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Consistent but perhaps not legally efficient. Greater efficiency may be achieved through amalgamation of classes of potatoes for processing, given the identical rates of levies and charges.
Efficient	Levy collection cost ratio (2015/16(e)): 5.8% (rank 47/72)
Plain English Drafting	Yes plain English drafting
Duplication	The rates of levy between the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Potato producers.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	<p>Quarterly returns with an option for annual returns for retail and small producers.</p> <p><u>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u> set the NRS levy rate for potatoes at nil.</p> <p>EPPR charge in both levy and charge regulations is set at Nil.</p>
<i>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</i>	

TABLE B.45 RUBUS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 199</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>

Commodity	Comments
Fit for purpose	<p>The levy funds research and marketing.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 25 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the rubus immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells rubus by retail sale - for example, direct to the consumer at roadside stalls or through shed or farm gate sales - they must pay levy.</p> <p>What: Levy is payable on rubus produced in Australia where the producer either sells the product or uses it in the production of other goods. Rubus includes raspberries, blackberries and hybrid brambles—for example, silvanberries, boysenberries, loganberries, youngberries and marionberries. Rubus does not include strawberries, blueberries or ribes—for example, red currants, black currants, white currants and gooseberries. Levy is not payable if (1) the fruit is sold by the producer by retail sale, (2) the fruit is sold for processing, (3) the fruit is processed by the producer.</p> <p>When: Generally quarterly. If the producer sells the rubus other than by retail sale—for example, to restaurants or wholesale markets—the producer must pay levy. A first purchaser, buying agent, selling agent, or producer who sells rubus other than by retail sale may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p><u>Schedule 10 Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 25 Primary Industries (Customs) charges Act 1999</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on rubus produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported. Rubus includes raspberries, blackberries and hybrid brambles—for example, silvanberries, boysenberries, loganberries, youngberries and marionberries. Rubus does not include strawberries, blueberries or ribes—for example, red currants, black currants, white currants and gooseberries. Charge is not payable if (1) the fruit is sold for processing, (2) the fruit is processed by the producer.</p>

Commodity	Comments
	<p>When: Generally quarterly. An exporter or exporting agent who sells rubus other than by retail sale may for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The rubus levy and export charge funds Horticulture Innovation Australia Limited (HIAL) rubus research and development (R&D) and marketing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 25</u> The levy rate for rubus is 12 cents per kg. Of this, 2 cents is for marketing, and 10 cents goes to research and development.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 25</u> The charge rate for rubus is 12 cents per kg. Of this, 2 cents is for marketing, and 10 cents goes to research and development.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient
Efficient	Levy collection cost ratio (2015/16(e)): 2.4% (rank 29/72)
Plain English Drafting	Yes plain English drafting
Duplication	The rates of levy the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Rubus producers.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly returns with an option for annual returns for small producers.
<small>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</small>	

TABLE B.46 STONE FRUIT

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>

Commodity	Comments
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The levy funds research and marketing.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 15 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the stone fruit immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells stone fruit by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy</p> <p>What: Levy is payable on stone fruit produced and sold in Australia. No levy is payable on stone fruit that is sold by a producer directly to a processor for processing.</p> <p>When: Generally quarterly. Producers who sell stone fruit by retail sale may submit annual rather than quarterly returns. A first purchaser, buying agent, or selling agent may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p><u>Schedule 10: Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 15 Primary Industries (Customs) charges Act 1999</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on stone fruit exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported. No export charge is payable on stone fruit that is sold by a producer directly to a processor for processing.</p> <p>When: Generally quarterly. Producers who sell stone fruit by retail sale may submit annual rather than quarterly returns. An exporter may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the export charge payable will be less than \$500. If the DAWR grants an exemption, they must lodge returns annually.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The stone fruit levy and export charge funds Horticulture Innovation Australia Limited (HIAL) stone fruit research and development (R&D) and marketing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 15</u> The levy on stone fruit is 1 cent per kilogram. Of this, 0.441 cents are for marketing, 0.539 cents got to research and development, and 0.02 cents are for PHA.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 15</u> The charge on stone fruit is 1 cent per kilogram. Of this, 0.441 cents are for marketing, 0.539 cents got to research and development, and 0.02 cents are for PHA.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 4.8% (rank 40/72)
Plain English Drafting	Yes plain English drafting.
Duplication	The rates of levy between the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Stone Fruit producers.
Flexibility	Yes, flexible, levy rate in regulations.
Other Comments	<p>Quarterly returns with an option for annual returns for small producers.</p> <p><u>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u> set NRS levy rate for stone fruits at nil.</p> <p>EPPR charge in both levy and charge regulations is set at Nil.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.47 STRAWBERRIES

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>

Commodity	Comments
Fit for purpose	The levy funds research and PHA programs. Yes, fit for purpose.
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 16 Primary Industries (Excise) Levies Regulations 1999</u> Who: The producer (the person who grows the strawberries) is liable to pay the levy. The producer must pay levy to the seller of the strawberry runners. This seller must pay levy.</p> <p>What: Levy is payable on strawberries produced in Australia where the producer either sells the product or uses it in the production of other goods. Levy is not payable on strawberry runners purchased for the production of strawberries for personal use.</p> <p>When: Quarterly.</p> <p>How: Offline <i>ONLY</i></p>
Clarity of Roles - Disbursement	<p>The strawberry levy funds Horticulture Innovation Australia Limited (HIAL) strawberry research and development (R&D) and Plant Health Australia (PHA) programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 16</u> Levy is \$8 per 1000 strawberry runners, of which \$7.87 is for research and development, and 13 cents is for PHA.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 1.0% (rank 20/72)
Plain English Drafting	Yes plain English drafting
Duplication	No Duplications
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	<p><u>Primary Industries (Customs) Charges Regulations 2000</u> sets charge for strawberries at nil.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999</u> sets EPPR levy at Nil.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.48 SWEET POTATOES

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The levy funds research and PHA programs.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 30 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the sweet potatoes immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent, merchant or processor, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells sweet potatoes by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy.</p> <p>What: Levy is payable on sweet potatoes produced in Australia where the producer either sells the product or uses it in the production of other goods.</p> <p>When: Generally quarterly. Producers who sell sweet potatoes by retail sale must submit annual rather than quarterly returns. A first purchaser, buying agent, or selling agent may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually</p> <p><u>Schedule 10 Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 30 Primary Industries (Customs) charges Regulations 2000</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on sweet potatoes produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Generally quarterly. An exporter may for an exemption from the</p>

Commodity	Comments
	<p>requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe the export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The sweet potato levy and export charge funds Horticulture Innovation Australia Limited (HIAL) sweet potato research and development (R&D) and marketing, and Plant Health Australia (PHA) programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 30</u> The levy is 1.5% of the current market value (i.e. ad valorem) of the sweet potato. Of this, 1% is for marketing, 0.485% is for research and development, and 0.015% is for PHA.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 30</u> The charge is 1.5% of the free on board (i.e. excluding the cost of shipping) value of the sweet potato immediately before export. Of this, 1% is for marketing, 0.485% is for research and development, and 0.015% is for PHA.</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.
Consistent	Yes, consistent and legally efficient
Efficient	NA
Plain English Drafting	Yes plain English drafting
Duplication	The rates of levy between the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Sweet Potato producers.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	<p>Quarterly returns with an option for annual returns for retail and small producers.</p> <p>EPPR charge in both levy and charge regulations is set at Nil.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.49 TABLE GRAPES (HORTICULTURE)

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p>

Commodity	Comments
Regulation	<p><u>Primary Industries (Excise) Levies Regulations 1999 (Cth)</u></p> <p><u>Primary Industries (Customs) Charges Regulations 2000 (Cth)</u></p> <p><u>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</u></p>
Fit for purpose	<p>The table grapes levy and export charge funds Horticulture and Innovation Australia Limited (HIAL) table grapes research and development and marketing.</p> <p>Yes, fit for purpose</p>
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 20 Primary Industries (Excise) Levies Regulation 1999</u></p> <p>Who: The producer (the person who owns the table grapes immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent or merchant, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells table grapes by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy.</p> <p>What: Levy is payable on table grapes produced in Australia and sold by the producer.</p> <p>When: Generally quarterly. Producers selling less than 5000kg of table grapes in a levy year, as well as intermediaries such as first purchasers, agents, merchants must lodge returns quarterly. Producers selling more than 5000kg of table grapes in a levy year must submit annual returns. Levy is not payable on table grapes sold by a producer by retail sale in a levy (financial) year if the total quantity of grapes sold is 5000 kilograms or less (equivalent to \$50 levy liability)</p> <p><u>Schedule 10 Primary Industries (Customs) Charges Act 1999 and Schedule 10, Part 20 Primary Industries (Customs) Charges Regulations 2000</u></p> <p>Who: If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export). The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export charge.</p> <p>What: Export charge is payable on table grapes produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported.</p> <p>When: Quarterly. Exporting agents must lodge returns quarterly.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The table grapes levy and export charge funds Horticulture Australia Limited (HIAL) table grapes research and development and marketing.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000</u> Division 20.4 The rate of charge is 0.5 cents per kilogram of table grapes</p> <p><u>Primary Industries (Excise) Levies Regulation 1999</u> Schedule 15, 20.4 The rate of levy imposed is by the regulations 0.5 cents per kilogram of table grapes</p>
Roles and Responsibilities	DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government's matching R&D contributions.
Consistent	Consistent and legally efficient - the customs charge is only levied upon export grapes. Producer needs to be an exporter to pay both the levy and charge, and otherwise need only pay the levy.
Efficient	Levy collection cost ratio (2015/16(e)): 4.9% (rank 42/72)
Plain English Drafting	Yes plain English drafting
Duplication	No Duplications
Flexibility	Yes flexible, levy rate in regulations.
Other Comments	<p>Quarterly returns with an option for annual returns for retail and small producers.</p> <p>National Residue Survey levy \$0.00.</p> <p>EPPR levy rate is set at nil.</p>
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.50 TURF

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>The levy funds research and development and marketing.</p> <p>Yes, fit for purpose.</p>

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 26 Primary Industries (Excise) Levies Regulations 1999</u> Who: The producer of the turf - the person who owns the product immediately after it is harvested - is liable to pay the levy.</p> <p>What: Levy is payable on turf produced in Australia and sold by the producer. Levy is not payable if the producer of the turf deals in—that is, sells no more than 20 000 square metres of turf (\$300 levy equivalent) in a levy year</p> <p>When: Generally quarterly. A person may apply with DAWR for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy payable in the levy year will be less than \$750.</p> <p><u>Schedule 10 Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 26 Primary Industries (Customs) charges Act 1999</u> Who: The producer—that is, the person who exports the product from Australia and who owns the product at the time of export—is liable for the export charge.</p> <p>What: Export charge is payable on turf produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported. Export charge is not payable if the producer of the turf deals in—that is, sells or exports or both—no more than 20 000 square metres of turf (\$300 levy equivalent) in a levy year.</p> <p>When: Generally quarterly. A person may apply through DAWR for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy payable in the levy year will be less than \$750.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The turf levy and export charge funds Horticulture Innovation Australia Limited (HIAL)turf research and development (R&D) and marketing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 26</u> The levy rate is 1.5 cents per square metre of turf, of which 0.3 cents are for marketing, and 1.2 cents go to research and development.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 26</u> The charge rate is 1.5 cents per square metre of turf, of which 0.3 cents are for marketing, and 1.2 cents go to research and development.</p>
<p>Roles and Responsibilities</p>	<p>DAWR collects the levies and distributes them to HIAL. It also distributes the Australian Government’s matching R&D contributions.</p>
<p>Consistent</p>	<p>Yes, consistent and legally efficient</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 20.0% (rank 70/72)</p>

Commodity	Comments
Plain English Drafting	Yes plain English drafting
Duplication	The rates of levy between the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Turf producers.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly returns with an option for annual returns for small producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.51 VEGETABLES

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries (Customs) Charges Act 1999 Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth)
Fit for purpose	The levy funds research and PHA programs. Yes, fit for purpose.
Who, What, When and How	<p><u>Schedule 15 Primary Industries (Excise) Levies Act 1999 and Schedule 15, Part 17 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the vegetables immediately after harvest) is liable to pay the levy. If the producer sells their produce through an intermediary, such as a first purchaser, buying agent, selling agent, merchant or processor, the intermediary must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. If the producer sells vegetables by retail sale—for example, direct to the consumer at roadside stalls or through shed or farm gate sales—they must pay levy directly to DAWR.</p> <p>What: Levy is payable on vegetables produced in Australia where the producer either sells the product or uses it in the production of other goods. Vegetable levy is not payable on asparagus, garlic, hard onions, herbs, melons, mushrooms, potatoes, seed sprouts, sweet potatoes, tomatoes, or any other vegetable for which a levy is set out in the regulations.</p> <p>When: Generally quarterly. Producers who sell vegetables by retail sale must submit annual rather than quarterly returns. Additionally, a first purchaser, buying agent, or selling agent may apply through for an exemption from the requirement to lodge quarterly returns for a levy year</p>

Commodity	Comments
	<p>if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p><u>Schedule 10 Primary Industries (Customs) charges Act 1999 and Schedule 10, Part 17, Primary Industries (Customs) Charges Regulations 2000</u></p> <p>Who: The producer—that is, the person who owns the product at the time of export from Australia—is liable to pay the export. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover from the producer the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on vegetables produced in and exported from Australia. No export charge is payable if domestic levy has already been paid on the product to be exported. Vegetable charge is not payable on asparagus, garlic, hard onions, herbs, melons, mushrooms, potatoes, seed sprouts, sweet potatoes, tomatoes, or any other vegetable for which a charge is set out in the regulations,</p> <p>When: Generally quarterly. Producers who sell vegetables by retail sale must submit annual rather than quarterly returns. Additionally, an exporter may apply for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the levy/export charge payable will be less than \$500. If DAWR grants an exemption, they must lodge returns annually.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The vegetable levy and export charge levy funds Horticulture Innovation Australia Limited (HIAL) vegetable research and development (R&D) and Plant Health Australia (PHA) programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 - Schedule 15 Part 17</u></p> <p>The levy rate is 0.5% (i.e. 1/2 of 1%) of the gross value of goods at the first point of sale. Of this, 0.485% is research and development, and 0.015% is for PHA.</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 - Schedule 10 Part 17</u></p> <p>The levy rate is 0.5% (i.e. 1/2 of 1%) of the free on board (i.e. value excluding cost of shipping) value of goods. Of this, 0.485% is research and development, and 0.015% is for PHA.</p>
<p>Roles and Responsibilities</p>	<p>DAWR collects the levies and distributes them to HIAL and PHA. It also distributes the Australian Government's matching R&D contributions.</p>
<p>Consistent</p>	<p>Yes, consistent and legally efficient</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 4.9% (rank 41/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting</p>

Commodity	Comments
Duplication	The rates of levy between the export charge regulations and excise levy regulations are identical. Consider possibility to amalgamate these into one schedule outlining the applicable levies payable by Vegetable producers.
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly returns with an option for annual returns for retail and small producers. EPPR rate is set at nil in both levy and charge regulations

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.52 BUFFALO SLAUGHTER

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries Levies and Charges Collection Act 1991 National Residue Survey (Excise) Levy Act 1998
Regulation	Primary Industries (Excise) Levies Regulations 1999 Primary Industries Levies and Charges Collection Regulations 1991 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998
Fit for purpose	The levy funds research and NRS testing. Yes, Fit for purpose.
Who, What, When and How	<u>Schedule 2: Primary Industries (Excise) Levies Act 1999</u> Who: The producer (the person who owns the buffalo at the time of slaughter) is liable to pay the levy. The processor (the proprietor of the abattoir where the buffalo were slaughtered) must pay levy on behalf of the producer. The processor can recover the amount of levy paid from the producer, by offset or otherwise. What: Levy is payable on buffalo slaughtered for human consumption (s 1(1)). The Levy is not imposed where the carcass is not fit for human consumption or it is for the owner's own consumption, or that of his family or employees (s 1(2)). When: Monthly returns: The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies within 28 days of the end of the month in which the slaughter took place. <u>Schedule 11 National Residue Survey (Excise) Levy Act 1998</u> Who: The producer (the person who owns the buffalo at the time of slaughter) is liable to pay the levy. The processor (the proprietor of the

Commodity	Comments
	<p>abattoir where the buffalo were slaughtered) must pay levy on behalf of the producer. The processor can recover the amount of levy paid from the producer, by offset or otherwise.</p> <p>What: Levy is payable on buffalo slaughtered for human consumption. The Levy is not imposed where the carcass is not fit for human consumption or it is for the owner's own consumption, or that of his family or employees.</p> <p>When: Monthly returns: The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies within 28 days of the end of the month in which the slaughter took place.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The buffalo slaughter levy funds Rural Industries Research and Development Corporation (RIRDC) buffalo research and development (R&D) and National Residue Survey (NRS) testing.</p> <p><u>Primary Industries (Excise) Levies Act 1999 Schedule 2, Primary Industries (Excise) Levies Regulations 1999 Schedule 2</u></p> <p>The levy is \$4.60 per head of buffalo, all of which is for RIRDC. A statutory provision allows there to be a levy for the National Cattle Disease Eradication Account (of 73 cents if another amount is not set in the regulations), but the regulations specify this amount will be nil. NRS Levy is \$5.00 per head</p>
<p>Roles and Responsibilities</p>	<p>Minister declares what bodies are research/marketing bodies etc. which determines where the levy amount goes.</p> <p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. It is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
<p>Consistent</p>	<p>Consistent and legally efficient.</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 127.3% (rank 71/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting</p>
<p>Duplication</p>	<p>No Duplications</p>
<p>Flexibility</p>	<p>Because the levies are set out in the regulations, and must be prescribed by the minister, following recommendations by the relevant body, the process is quite cumbersome. Consider whether it may be possible for an organisation, once declared as a levy collecting organisation, to determine its own levies, and publish these on its website. Consider whether this should be accompanied by guidelines for how the levy should be used, and targets set for deliverables by an independent panel. Whether targets are met could be tracked.</p>

Commodity	Comments
Other Comments	<p>Monthly returns.</p> <p><u>Rural Industries Research and Development Corporation</u> RIRDC is a statutory authority established by the Primary Industries Research and Development Act 1989 (PIRD Act). The Corporation was established by the Australian Government to work with industry to invest in research and development for a more profitable, sustainable and dynamic rural sector. The Strategic and Rural Research Priorities of the Australian Government provide an over-arching framework for public investment in rural research and development. RIRDC's investments are closely aligned with these priorities.</p> <p><u>National Cattle Disease Eradication Account</u> This is subject to the National Cattle Disease Eradication Account Act 1991 (Cth) https://www.legislation.gov.au/Details/C2014C00394</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.53 BUFFALO EXPORTS

Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p>
Fit for purpose	<p>The levy funds research and development.</p> <p>Yes, Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 1: Primary Industries (Customs) Charges Act 1999 and Schedule 1 Primary Industries (Customs) Charges Regulation 1999</u></p> <p>Who: The producer—that is, the person who owned the buffalo immediately before export from Australia—is liable to pay the export charge. If the producer exports the product through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the product at the time of export).</p> <p>What: Export charge is payable on live buffalo produced in Australia and exported from Australia.</p> <p>When: Monthly Returns. The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies within 28 days of the end of the month in which the live buffalo were exported.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The buffalo export charge funds Rural Industries Research and Development Corporation (RIRDC) buffalo research and development (R&D).</p> <p><u>Primary Industries (Customs) Charges Act 1999 Schedule 1, Primary Industries (Customs) Charges Regulations 2000 Schedule 1:</u></p> <p>The charge is \$4.60 per head of buffalo, all of which is for RIRDC.</p> <p>A statutory provision allows there to be a charge for the National Cattle Disease Eradication Account (of 73 cents if another amount is not set in the regulations), but the regulations specify this amount will be nil (the regulation will override the Act).</p>
Roles and Responsibilities	<p>Minister declares what bodies are research/marketing bodies etc. which determines where the levy amount goes.</p> <p>The Department of Agriculture and Water Resources generally collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. It is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
Consistent	Consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 7.1% (rank 54/72)
Plain English Drafting	Yes plain English drafting
Duplication	The R&D and disease eradication focus applies equally to buffalo whether they are slaughtered locally or exported. The same legislation should apply to each (the amounts are set to be the same currently).
Flexibility	Yes, Flexible, levy rate in regulations overrides the act.
Other Comments	Monthly returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.54 BEEF PRODUCTION (SLAUGHTER)

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p>
Fit for purpose	<p>The levy funds research and marketing.</p> <p>Yes, Fit for purpose.</p>

Commodity	Comments
Who, What, When and How	<p><u>Schedule 1: Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: The person who owns the carcass immediately after the hot carcass weight is determined or taken to have been determined is liable to pay the levy (Schedule 1, s4). The processor (the proprietor of the abattoir where the cattle carcasses were processed) must pay levy on behalf of the owner of the cattle. The processor can recover from the owner the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is payable on the slaughter at an abattoir of cattle (including bobby calves) for human consumption. 'Cattle' includes all bovine animals other than buffalo.</p> <p>When: Monthly returns: The return together with payment must be submitted to the Department of Agriculture and Water Resources - Levies within 28 days of the end of the month in which the slaughter took place.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>Section 60 of the Australian Meat and Live-stock Industry Act 1997 allows the minister to declare a body a meat processor marketing/research body.</p> <p>The beef production (cattle slaughter) levy and export charge funds Australian Meat Processor Corporation (AMPC) research and development and marketing- Per the Australian Meat and Live-stock Industry (Meat Processor Marketing and Research Bodies) Declaration 2007, the Australian Meat Processor Corporation Limited is both the marketing and research body.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 Schedule 1:</u></p> <p>The levy is 0.6 cents per kg of the carcass of each head of cattle slaughtered. For example, levy payable on a 240 kg carcass would be \$1.44. Of the 0.6 cents p/kg: 0.2 cents go to the meat processor marketing body 0.4 cents go to the meat processor research body (s 3(1), r 2).</p> <p>The levy is calculated based on the hot weight of the carcass (s 3(2)), or if no such weight is taken, the weight is as per the specified table - offences may apply (s 3(3)).</p>
Roles and Responsibilities	<p>Minister declares what bodies are research/marketing bodies etc. which determines where the levy amount goes. The Primary Industries Levies and Charges Collection Act 1991, gives the Department of Agriculture authorisation to collect the levies from processors. All collected levies are then forwarded onto AMPC.</p>
Consistent	<p>Consistent, but may be considered legally inefficient due to the complexity and number of levies and charges that apply.</p>
Efficient	<p>Levy collection cost ratio (2015/16(e)): 0.5% (rank 14/72)</p>
Plain English Drafting	<p>Yes plain English drafting</p>

Commodity	Comments
Duplication	No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.
Flexibility	Because the levies are set out in the regulations, and must be prescribed by the minister, following recommendations by the relevant body, the process is quite cumbersome. This is discussed at paragraph 2.95 of the Senate enquiry. Consider whether it may be possible for an organisation, once declared as a levy collecting organisation, to determine its own levies, and publish these on its website. This should be accompanied by guidelines for how the levy should be used, and targets set for deliverables by an independent panel. Whether targets are met should be tracked.
Other Comments	<p>Ports also charge wharfage on cattle, often specifically (e.g. per head of cattle). https://www.darwinport.com.au/sites/default/files/Tariff-Schedule-16-17-effective-1-July-2016-UPDATED.pdf</p> <p>The Australian Meat Processor Corporation (AMPC) is the rural Research and Development Corporation (RDC) for the Australian red meat processing industry.</p> <p>Under its Statutory Funding Agreement (SFA) with the Commonwealth, AMPC is required to conduct an independent review of performance. The previous performance review was completed in 2010 by Arche Consulting.</p> <p>This performance review addresses issues relating to AMPC's operations, investments and engagement with the broader Australian meat processing industry. It is intended to provide Government and other key stakeholders with an assessment of AMPC's efficiency and operational effectiveness. The review was guided by an evaluation framework that includes seven separate areas of assessment. The overarching assessment criteria, as set out in the SFA, focus on effective, efficient and ethical use of levy payers' funds.</p> <p>http://www.ampc.com.au/site/assets/media/reports/2015/AMPC-Performance-Review.pdf</p> <p>The Australian Meat and Livestock Industry Act 1997 (Cth) (Act) enables AMPC to receive statutory levy funds from processors for the purpose of RD&E delivery and reporting in accordance with the legislation and SFA.</p> <p>Prior to the Act funds were collected on a voluntary basis for RD&E activities and in certain years there was a carry-over of funds.</p> <p>This carry-over is reported as pre-statutory reserves.</p> <p>All red meat matching funding is provided to Meat & Livestock Australia (MLA). Section 66(1) (b) provides for MLA to receive matching funding from amounts received by approved donors (e.g. AMPC).</p> <p>The AMPC appears well organised and transparent and its members account for over 97% of the industry.</p> <p>Some commentators have pointed out that membership to the various meat organisations is not automatic (because of corporations' rules) and so people who pay do not get a say into how the levy is used.</p>

Commodity	Comments
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	
TABLE B.55 CATTLE TRANSACTIONS	
Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p>
Fit for purpose	<p>The levy funds research, marketing and Animal Health programs.</p> <p>Yes, Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 3: Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: Levy is payable by:</p> <p>(1) the buying agent, selling agent or first purchaser who buys or sells cattle or livestock in a month</p> <p>(2) the processor who slaughters cattle or livestock or takes delivery of the cattle or livestock, or</p> <p>(3) the processor on whose behalf cattle or livestock are slaughtered by, or delivered to, another processor in a month.</p> <p>The buying agent, selling agent, first purchaser or processor must pay levy. They can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>If a producer completes a cattle or livestock transaction (other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to pay levy on their behalf) in a levy year, they must pay levy.</p> <p>What: The levy covers not only sales but also transfers of cattle between production and processing stages. Levy is payable:</p> <p>a. on each transaction where the ownership of cattle is transferred from one person to another, payable by the person who owned the cattle immediately before the transaction,</p> <p>b. on the delivery of cattle to a processor where there was no sale, payable by the person who owned the cattle immediately before the delivery,</p> <p>c. on the slaughter by a processor of cattle purchased by the processor and held for more than 60 after the purchase and before the slaughter, payable by the owner of the cattle at the time of slaughter,</p> <p>d. on the slaughter by a processor of cattle if levy is not payable under (a), (b) or (c), payable by the owner of the cattle at the time of slaughter.</p> <p>Exemptions exist: Schedule 3, s 2 <u>Primary Industries (Excise) Levies Regulations 1999</u>. (too many to list, not included here)</p>

Commodity	Comments
	<p>When: A buying agent, selling agent or first purchaser who buys or sells cattle in a month must lodge a return for the month. Similarly, a processor who deals with cattle or livestock in a month must lodge a return for the month. Producers who complete a cattle or livestock transaction in a levy (financial) year—other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to collect levy—must lodge a return for the levy year.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The cattle and livestock transaction levy funds Meat & Livestock Australia (MLA) research and development (R&D) and marketing and Animal Health Australia (AHA) programs.</p> <p><u>Primary Industries (Excise) Levies Act 1999 and Schedule 3 Primary Industries (Excise) Levies Regulations 1999 Schedule 3</u></p> <p>Act s 6(1) sets out rate of levy for each head of cattle (excluding bobby calves and lot-fed cattle), with regulations to be able to alter these. There are maximum for Cattle Disease eradication (s.6 (1) (c) and Australian Animal Health (s.6 (1) (d)).</p> <p>The levy is \$4.71 per head, of this:</p> <p>\$3.66 is for marketing (regulations)</p> <p>92 cents is for research (regulations); and</p> <p>13 cents is for Animal Health Australia.</p> <p>Act s6 (2) sets out rate of levy for bobby calves, with regulations to be able to alter these. It sets maximum charges for Cattle Disease eradication and AHA (in 6(2) (c) and (d), respectively).</p> <p>The levy is 64 cents per head. Of this (both charges are in the statute):</p> <p>48 cents is for marketing; and</p> <p>16 cents is for research.</p> <p>Act s6 (3) sets out rate of levy for lot-fed cattle, with regulations to be able to alter these. It sets maximum charges for Cattle Disease eradication and AHA. The levy is \$4.71 per head, of this:</p> <p>\$3.08 is for marketing (regulations); and</p> <p>\$1.50 is for research (regulations); and</p> <p>13 cents is for Animal health Australia.</p>
<p>Roles and Responsibilities</p>	<p>Department of Agriculture and Water Resources collects levies and distributes to MLA and AHA.</p>

Commodity	Comments
Consistent	<p>Consistent, but may be considered legally inefficient due to the complexity and number of levies and charges that apply.</p> <p>NRS appears to be payable at various transactions through the supply chain.</p> <p>The exclusion definition is convoluted, consider whether there is a way to simplify. Consider whether the system could be simplified as it is currently reasonably complex.</p>
Efficient	Levy collection cost ratio (2015/16(e)): 0.8% (rank 17/72)
Plain English Drafting	Yes plain English drafting. Legislative scheme however is difficult to understand as both regulations and Act must be read side by side.
Duplication	No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.
Flexibility	Flexible, levy rate in regulations overrides the act. However act sets limit on levy amount.
Other Comments	<p>Monthly Returns.</p> <p>No duplication, however, the high complexity of the way the legislation and regulations operate suggests greater simplicity could be achieved.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.56 CATTLE TRANSACTIONS – NRS LEVIES

Commodity	Comments
Act	<p>National Residue Survey (Excise) Levy Act 1998</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p>
Fit for purpose	<p>Monitoring and reporting of contaminants.</p> <p>Yes, Fit for purpose.</p>

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Part 3: Primary Industries Levies and Charges (National Residue Survey Levies) Regulation 1988</u></p> <p>Who: Levy is payable by:</p> <p>(1) the buying agent, selling agent or first purchaser who buys or sells cattle or livestock in a month,</p> <p>(2) the processor who slaughters cattle or livestock or takes delivery of the cattle or livestock, or</p> <p>(3) the processor on whose behalf cattle or livestock are slaughtered by, or delivered to, another processor in a month.</p> <p>The buying agent, selling agent, first purchaser or processor must pay levy. They can recover from the producer the amount of levy paid, by offset or otherwise. If a producer completes a cattle or livestock transaction (other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to pay levy on their behalf) in a levy year, they must pay levy.</p> <p>What: The levy covers not only sales but also transfers of cattle between production and processing stages. Levy is payable:</p> <p>a. on each transaction where the ownership of cattle is transferred from one person to another, payable by the person who owned the cattle immediately before the transaction,</p> <p>b. on the delivery of cattle to a processor where there was no sale, payable by the person who owned the cattle immediately before the delivery,</p> <p>c. on the slaughter by a processor of cattle purchased by the processor and held for more than 60 after the purchase and before the slaughter, payable by the owner of the cattle at the time of slaughter,</p> <p>d. on the slaughter by a processor of cattle if levy is not payable under (a), (b) or (c), payable by the owner of the cattle at the time of slaughter.</p> <p>Exemptions exist: Schedule 1, s 2, <u>National Residue Survey (Excise) Levy Act 1998</u> (too many to list, not included here)</p> <p>When: A buying agent, selling agent or first purchaser who buys or sells cattle in a month must lodge a return for the month.</p> <p>Similarly, a processor who deals with cattle or livestock in a month must lodge a return for the month.</p> <p>Producers who complete a cattle or livestock transaction in a levy (financial) year—other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to collect levy—must lodge a return for the levy year.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The National Residue Survey is a program to monitor, and report on, the level of contaminants in food products produced in Australia, or exported from Australia. The program is funded by levies on the food products. (Regs)</p> <p><u>National Residue Survey (Excise) Levy Act 1998, Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u></p> <p>Levy on each head of cattle (other than lot-fed) is 29 cents per head, with lot-fed cattle also at 29 cents per head, and operative rate for bobby calves at 26 cents per head.</p> <p>NRS Excise Act in Schedule 1 s 3 sets out maximum charges for each of these rates, as well as rates operating in the absence of regulation specified rates (which are found in s 28A of the Regulations).</p>
Roles and Responsibilities	The levy is collected by the Department of Agriculture and Water Resources - Levies and is in turn distributed to the NRS
Consistent and Efficient	<p>Consistent, but may be considered legally inefficient due to the complexity and number of levies and charges that apply.</p> <p>The exclusion definition is convoluted, consider whether it could be simplified.</p> <p>NRS appears to be payable at various transactions through the supply chain.</p>
Plain English Drafting	Yes plain English drafting. Legislative scheme however is difficult to understand as both regulations and act must be read side by side.
Duplication	<p>No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.</p> <p>Consider the 'duplication' in levy rate for lot -fed and standard cattle and consider whether this could be standardised.</p>
Flexibility	Flexible, levy rate in regulations overrides the act. However act sets limit on levy amount.
Other Comments	Monthly Returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.57 CATTLE EXPORT CHARGE

Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p>

Commodity	Comments
Fit for purpose	<p>The levy funds Livecorp research and development</p> <p>Yes, Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 2: Primary Industries (Customs) Charges Act 1999</u></p> <p>Who: The producer—that is, the person who owns the cattle or livestock at the time of export from Australia—is liable to pay the export charge. The producer must pay the charge and submit all return forms to the Department of Agriculture and Water Resources - Levies. If the producer exports the cattle or livestock through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the animals at the time of export).</p> <p>What: Export charge is payable on cattle (excluding dairy cattle), sheep (including lambs) and goats exported from Australia. Cattle means bovine animals other than buffalo (s 1)</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The cattle and livestock exporters charge funds LiveCorp research and development (R&D) and marketing. The charge applies to cattle and livestock exported from Australia.</p> <p><u>Primary Industries (Customs) Charges Act 1999 Schedule 2, Primary Industries (Customs) Charges Regulations 2000 Schedule 2.</u></p> <p>The rate of charge is 0.9523 cents per kilogram of cattle, of which:</p> <p>0.7936 cents is for marketing, and</p> <p>0.1587 cents is for research and development.</p> <p>For the purposes of calculating charge imposed by this Schedule, the weight of cattle exported is their liveweight described in the bill of lading - if not stated, the liveweight of the cattle is taken to be 480 kilograms per head.</p> <p>Charge is not payable on the export of dairy cattle for dairying purposes. 'Dairy cattle' are cattle that would be likely to be held on dairy premises for a purpose related to commercial milk production.</p> <p>This includes bulls, calves and replacement heifers but not cattle that originated from dairy premises but are destined for slaughter.</p>
Roles and Responsibilities	<p>Minister declares what bodies are research/marketing bodies etc. which determines where the levy amount goes.</p> <p>The export charge is levied by the Department of Agriculture and Water Resources - Levies and is in turn distributed.</p>
Consistent	<p>Cattle Export charges are consistent, but may be considered legally inefficient due to complexity and number of charges and levies that apply.</p>
Efficient	<p>Levy collection cost ratio (2015/16(e)): 0.5% (rank 12/72)</p>

Commodity	Comments
Plain English Drafting	Yes plain English drafting
Duplication	No duplication, but may be considered inefficient.
Flexibility	Flexible, levy rate in regulations overrides the act. However act sets limit on levy amount.
Other Comments	Monthly Returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.58 CATTLE EXPORTS – NRS LEVIES

Commodity	Comments
Act	National Residue Survey (Customs) Levy Act 1998 (Cth)
Regulation	Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth) Primary Industries Levies and Charges Collection Regulations 1991
Fit for purpose	Monitoring and reporting of contaminants. Yes, Fit for purpose.
Who, What, When and How	<p><u>Schedule 2: National Residue Survey (Customs) Levy Act 1998 and Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Part 3 - Levies on cattle export and cattle transactions)</u></p> <p>Who: The NRS levy is payable by the producer of the cattle (s 4 of Act)</p> <p>What: NRS levy applies if the National Residue Survey (Excise) Levy Act 1998 has not been paid, and is not payable, in respect of an act or transaction relating to the cattle. (see the Act, schedule 2, s 2).</p> <p>Section 2(2) states that the National Residue Survey Levy is imposed on the export of cattle (other than dairy cattle) from Australia after the commencement of this Schedule if:</p> <p>(a) the cattle were purchased by the exporter, whether before or after the commencement of this Schedule; and</p> <p>(b) the period starting on the date of the purchase and ending on the date of the export is longer than the longer of the following periods:</p> <p>(i) 60 days or</p> <p>(iii) the period for which the cattle are required under the law of the country to which they are being exported to be held in quarantine before being exported.</p> <p>When: Monthly.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p><u>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 Part 3</u></p> <p>Rate on each head of cattle is 29 cents per head, and operative rate for bobby calves is 26 cents per head.</p> <p>NRS Customs Act in Schedule 2 s 3 sets out maximum charges for each of these rates, as well as rates operating in the absence of regulation specified rates.</p>
Roles and Responsibilities	The export charge is levied by the Department of Agriculture and Water Resources - Levies and is in turn distributed to the NRS.
Consistent and Efficient	Cattle Export charges are consistent but legally inefficient due to complexity and number of levies and charges that apply.
Plain English Drafting	Yes plain English drafting. Information on NRS levy is difficult to access however.
Duplication	No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.
Flexibility	Flexible, levy rate in regulations overrides the Act. However Act sets limit on levy amount.
Other Comments	<p>Monthly Returns.</p> <p>Information on NRS levy is difficult to access - no direct explanation on Department of Agriculture and Water Resources website.</p> <p>The exclusion definition is convoluted, consider whether it could be simplified.</p> <p>NRS appears to be payable at various transactions through the supply chain.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.59 CATTLE EXPORT CHARGE (PRODUCERS)

Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p>
Fit for purpose	<p>The charge funds marketing, research and Animal Health programs.</p> <p>Yes, Fit for purpose.</p>

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 3: Primary Industries (Customs) Charges Act 1999</u></p> <p>Who: The producer, defined as the person who owned the livestock or cattle immediately before the export from Australia must pay the export charge. If livestock or cattle are exported through an exporting agent, the agent is liable to pay the charge on behalf of the producer. The exporting agent can recover the amount of levy paid from the producer, by offset or otherwise.</p> <p>What: Export charge is payable on livestock or cattle (other than dairy cattle):</p> <p>a. exported from Australia where levy has not previously been paid in respect of the animals being exported; and</p> <p>b. on export by an exporter where livestock and cattle were purchased by the exporter and held for longer than a determined period (60 days for cattle, 30 days for sheep, lamb and goats) after the purchase and before the export (and is payable by the owner of the livestock or cattle at the time of export).</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The cattle and livestock (producers) export charge funds Meat & Livestock Australia (MLA) research and development (R&D) and marketing, and Animal Health Australia (AHA) programs.</p> <p><u>Primary Industries (Customs) Charges Act 1999 Schedule 3, Primary Industries (Customs) Charges Regulations 2000 Schedule 3</u></p> <p>Act s 3(1) sets out rate of charge for each head of cattle (excluding bobby calves), with regulations to be able to alter these (along with maximum charges for each item).</p> <p>The charge is \$4.71 per head. Of this:</p> <ul style="list-style-type: none"> ▪ \$3.66 is for marketing (regulations) ▪ 92 cents is for research (regulations), and ▪ 13 cents is for Animal Health Australia. <p>Acts 3 (2) sets out rate of charge for bobby calves, with regulations to be able to alter these (along with maximum charges for each item).</p> <p>The charge is 64 cents per head. Of this, (both charges are in the statute):</p> <ul style="list-style-type: none"> ▪ 48 cents is for marketing; and ▪ 16 is for research.
<p>Roles and Responsibilities</p>	<p>Minister declares what bodies are research/marketing bodies, which determines where the levy amount goes.</p> <p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. It is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>

Commodity	Comments
Consistent and Efficient	Cattle Export charges are consistent but may be seen to be legally inefficient due to the complexity and number of levies and charges that apply.
Plain English Drafting	Yes plain English drafting
Duplication	No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.
Flexibility	Flexible, levy rate in regulations overrides the Act. However Act sets limit on levy amount.
Other Comments	Monthly Returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.60 DEER

Commodity	Comments
Act	Primary Industries (Customs) Charges Act 1999 (Cth)
Regulation	Primary Industries (Customs) Charges Regulations 2000 (Cth)
Fit for purpose	The deer charge funds research and development. Yes, fit for purpose, but levy has ceased. LEVY CEASED 1 JULY 2016
Who, What, When and How	<p><u>Schedule 5 Primary Industries (Customs) Charges Act and Regulations 2000</u></p> <p>Ceased 1 July 2016</p> <p>Who: The producer of the chargeable deer (defined as live deer on the export of which charge is imposed). This is the person who owns the product (chargeable deer) at the time of export from Australia. They are liable to pay the export charge. If the producer exports through an exporting agent, the agent must pay the charge.</p> <p>What: export charge imposed on live deer produced in Australia that are exported from Australia</p> <p>When: monthly returns.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>CEASED 1 JULY 2016</p> <p>Previously, the export charge funded Rural Industries Research and Development Corporation (RIRDC) research and development. With the levy previously at a rate of \$5 per head of live deer (no exemptions).</p>

Commodity	Comments
Roles and Responsibilities	Department of Agriculture and Water Resources collect excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.
Consistent and Efficient	Yes consistent and legally efficient
Plain English Drafting	Yes plain English drafting and easy to understand legislative scheme
Duplication	No duplications
Flexibility	Yes, levy rate is prescribed in the regulations.
Other Comments	Levy has ceased 1 July 2016.
<i>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</i>	

TABLE B.61 DEER SLAUGHTER

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 Primary Industries Levies and Charges Collection Act 1991 National Residue Survey (Excise) Levy Act 1998
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulation 1991 Primary Industries Levies and Charges (National Residue Survey) Regulations 1998
Fit for purpose	Yes, Fit for purpose

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 7 Primary Industries (Excise) Levies Act 1999 and Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the deer immediately after slaughter) is liable to pay the levy. The processor must pay levy on behalf of the producer.</p> <p>What: Levy is payable on deer slaughtered for human consumption.</p> <p>When: Monthly.</p> <p><u>Part 13, Division 3 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u></p> <p>Who: The producer (the person who owns the deer immediately after slaughter) is liable to pay the levy. The processor must pay levy and submit all return forms to the Department of Agriculture and Water Resources - Levies on behalf of the producer.</p> <p>What: Levy is payable on deer slaughtered for human consumption and NRS levy goes towards residue testing. Levy is not payable on the slaughter of deer where the carcass of the deer slaughtered is condemned or rejected as unfit for human consumption.</p> <p>When: Monthly.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The deer slaughter levy funds are distributed to the Rural Industries Research and Development Corporation (RIRDC) for deer slaughter research and development (R&D) and also fund the National Residue Survey (NRS) testing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 Schedule 7</u> Total Levy on Deer slaughter: 8 cents per kilogram (for hot dressed carcass weight, cold dressed carcass weight or deemed carcass weight). Made up of levy of 2 cents per kilogram excise levy and 6 cents per kilogram of weight for NRS levy.</p> <p><u>Part 13, Division 3 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u> Regulation 200: (a) If cold dressed carcass weight is deemed: 6 cents per kilogram of that weight (b) If hot dressed carcass weight is deemed: 6 cents per kilogram of that weight (c) if neither the cold dressed carcass weight nor the hot dressed carcass weight of the slaughtered deer is determined \$2.40 per deer</p>
<p>Roles and Responsibilities</p>	<p>Department of Agriculture and Water Resources collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the Department of Agriculture and Water Resources is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>

Commodity	Comments
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 19.7% (rank 69/72)
Plain English Drafting	Yes, plain English drafting, easy to understand, but legislative scheme can be simplified
Duplication	No duplications
Flexibility	Not as flexible, levy rate in Act and Regs and therefore harder to amend
Other Comments	
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.62 GAME ANIMALS

Commodity	Comments
Act	National Residue Survey (Excise) Levy Act 1998 (Cth)
Regulation	Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)
Fit for purpose	Levy funds National Residue Survey testing. Yes, Fit for purpose.
Who, What, When and How	<p><u>Schedule 5: National Residue Survey (Excise) Levy Act 1998</u></p> <p>Who: The producer is liable to pay the levy. The producer of the game animals is: the proprietor of the processing establishment, if the game animal was processed at only one establishment OR the proprietor of the last processing establishment, if the game animal was processed at two or more establishments.</p> <p>What: Levy is payable on the processing at a processing establishment of game animals intended for human consumption. Game Animal means a wild animal that has been killed in its habitat by a shot from a firearm.</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The game animals levy (game pigs and game goats) funds National Residue Survey (NRS) testing.</p> <p><u>National Residue Survey (Excise) Levy Act 1998: Schedule 5, Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u></p> <p>Operative levy rate is:</p> <ul style="list-style-type: none"> ▪ 25 cents per carcase for Pigs (Maximum of 40 cents per carcase) - altered by regulations from 12 cpc ▪ 3 cents per carcase for Goats (Maximum of 40 cents per carcase) - altered by regulations from ▪ 4 cpc ▪ 3 cents per carcase for Kangaroos (Maximum of 40 cents per carcase) ▪ Nil for other game (Maximum of 40 cents per carcase)
Roles and Responsibilities	Department of Agriculture and Water Resources collects the levies and charges and disburses these to the NRS.
Consistent	Consistent and legally efficient.
Efficient	<p>Game Pigs: Levy collection cost ratio (2015/16(e)): 10.4% (rank 62/72)</p> <p>Game Goats: Levy collection cost ratio (2015/16(e)): 5100.0% (rank 72/72)</p>
Plain English Drafting	Yes plain English drafting
Duplication	No Duplications. However consider the complexity of Game meats covering kangaroos, goats and pigs which are separate commodities in the other key pieces of legislation and regulations.
Flexibility	Yes, flexible, levy rate in regulations - maximum rates however found in Act.
Other Comments	Monthly Returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.63 GOAT SLAUGHTER

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1999</p>

Commodity	Comments
Fit for purpose	The levy funds marketing and research. Yes, Fit for purpose.
Who, What, When and How	<p><u>Schedule 17: Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: The processor (the person who owns the carcass immediately after the hot carcass weight is determined) is liable to pay the levy. The proprietor of the abattoir where the livestock carcasses were processed must pay levy on behalf of the owner of the livestock. The processor can recover from the owner the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is payable on the slaughter at an abattoir of livestock for human consumption. Levy is not payable on livestock: whose carcasses are condemned or rejected as unfit for human consumption OR to be consumed by the owner of the livestock, by members of the owner's family or by the owner's employees.</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The livestock (sheep, lambs and goats) slaughter levy funds the Australian Meat Processor Corporation (AMPC) research and development (R&D) and marketing.</p> <p><u>Primary Industries (Excise) Levies Act 1999 Schedule 17</u> s3 (1) / Regulations Schedule 17 r 2 - Sheep The levy rate is 15 cents per head. Of this 6 cents is for marketing, and 9 cents is for research. s3 (2) / Regulations Schedule 17 r 3 - Lambs The levy rate is 16 cents per head. Of this, 7 cents is for marketing, and 9 cents is for research. s3 (3) / Regulations Schedule 17 r 4 - Goats The levy rate is 10 cents per head. Of this, 3 cents is for marketing, and 7 cents is for research.</p>
Roles and Responsibilities	Minister declares what bodies are research/marketing bodies etc. which determines where the charge amount goes. Charge is levied by Department of Agriculture and Water Resources and redistributed to AMPC.
Consistent	Yes, consistent and legally efficient. It may however, be considered inefficient due to the complexity and number of levies and charges that apply (to goats/livestock as a whole).
Efficient	Levy collection cost ratio (2015/16(e)): 8.9% (rank 57/72)
Plain English Drafting	Yes plain English drafting and easy to understand legislative scheme.
Duplication	No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.
Flexibility	Flexible, levy rate in regulations.

Commodity	Comments
Other Comments	Monthly Returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.64 GOAT TRANSACTIONS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>National Residue Survey (Excise) Levy Act 1998</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p>
Fit for purpose	<p>The levy funds research and marketing, AHA and NRS testing.</p> <p>Yes, Fit for purpose</p>
Who, What, When and How	<p><u>Schedule 18: Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: Levy is payable by: the buying agent, selling agent or first purchaser who buys or sells goats in a month, the processor who slaughters goats or takes delivery of the goats, or the processor on whose behalf goats are slaughtered by, or delivered to, another processor in a month.</p> <p>The buying agent, selling agent, first purchaser or processor must pay levy. They can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>If a producer completes a goat transaction (other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to pay levy on their behalf) in a levy year, they must pay levy.</p> <p>What: Levy is payable on:</p> <p>(a) each transaction where the ownership of goats is transferred from one person to another, payable by the person who owned the goats immediately before the transaction</p> <p>(b) on the delivery of goats to a processor where there was no sale, payable by the person who owned the goats immediately before the delivery</p> <p>(c) on the slaughter by a processor of goats purchased by the processor and held for more than 30 days after the purchase and before the slaughter, payable by the owner of the goats at the time of slaughter</p> <p>(d) on the slaughter by a processor of goats if levy is not payable under (a), (b) or (c), payable by the owner of the goats at the time of slaughter.</p>

Commodity	Comments
	<p>Exemptions exist: <u>Primary Industries (Excise) Levies Act 1999: Schedule 18, s 3(2), Primary Industries (Excise) Levies Regulations 1999: Schedule 18, r 3(1), 3(2)</u></p> <p>When: Generally monthly. A buying agent, selling agent or first purchaser who buys or sells goats in a month must lodge a return for the month. Similarly, a processor who deals with goats in a month must lodge a return for the month.</p> <p>Producers who complete a goat transaction in a levy (financial) year—other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to collect levy—must lodge a return for the levy year.</p> <p><u>Part 17: Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u></p> <p>Who: Levy is payable by: the buying agent, selling agent or first purchaser who buys or sells goats in a month, the processor who slaughters goats or takes delivery of the goats, or the processor on whose behalf goats are slaughtered by, or delivered to, another processor in a month.</p> <p>What: Levy is payable on (same as (a), (b), (c) and (d) above). Exemptions Exist: <u>National Residue Survey (Excise) Levy Act 1998 Schedule 15(2), Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 r 239B</u></p> <p>When: Generally monthly. A buying agent, selling agent or first purchaser who buys or sells goats in a month must lodge a return for the month. Similarly, a processor who deals with goats in a month must lodge a return for the month.</p> <p>Producers who complete a goat transaction in a levy (financial) year—other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to collect levy—must lodge a return for the levy year.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The livestock transaction levy funds Meat & Livestock Australia (MLA) research and development (R&D) and marketing, Animal Health Australia (AHA) programs and National Residue Survey (NRS) testing</p> <p><u>Primary Industries (Excise) Levies Act 1999: Schedule 18(4) (4)</u> The levy rate for a transaction involving goats is 31.7 cents per head of goats. Of this: 10.5 cents is for marketing 16.7 cents is for research 4.5 cents is for AHA</p> <p><u>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 r 242</u> the levy rate for a transaction involving goats is 6 cents per head of goats. <u>Total:</u> The levy rate for goat transactions is 37.7 cents per head.</p>
Roles and Responsibilities	<p>Department of Agriculture and Water Resources collects levies and distributes to MLA, AHA and NRS.</p>

Commodity	Comments
Consistent	Consistent but could be considered legally inefficient due to overly complex legislative scheme.
Efficient	Levy collection cost ratio (2015/16(e)): 6.3% (rank 50/72)
Plain English Drafting	Plain English Drafting. Legislative scheme overly complex however.
Duplication	No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.
Flexibility	Yes flexible, levy rates in regulations. Maximums however are set by the Act.
Other Comments	Monthly returns for buying agents, selling agents or first purchasers, and annual returns for producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.65 GOAT EXPORT CHARGE

Commodity	Comments
Act	Primary Industries (Customs) Charges Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991
Fit for purpose	The charge funds marketing and research. Yes, Fit for purpose.
Who, What, When and How	<u>Schedule 11: Primary Industries (Customs) Charges Act 1999</u> Who: The producer—that is, the person who owns the livestock at the time of export from Australia—is liable to pay the export charge. If the producer exports the livestock through an exporting agent, the agent must pay on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the animals at the time of export). What: Export charge is payable on sheep (including lambs) and goats exported from Australia. Charge is not payable on the export of dairy cattle for dairying purposes. Minister may exempt certain classes of livestock from charge in the <i>Gazette</i> either personally or by a person authorised in writing to do so by the minister. When: Monthly Returns. How: Offline/ Online

Commodity	Comments
Clarity of Roles - Disbursement	<p>The cattle and livestock exporters charge funds LiveCorp research and development (R&D).</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 Schedule 11</u> The charge rate is as follows for livestock: 60 cents per head of sheep, of which 50 cents for marketing, and 10 cents for research 60 cents per head of lamb, of which 50 cents for marketing, and 10 cents for research 50 cents per head of goats, of which 40 cents for marketing, and 10 cents for research</p> <p>The rate of charge is prescribed in the regulations, as per the direction of the act (with maximum rates imposed)</p>
Roles and Responsibilities	Minister declares what bodies are research/marketing bodies etc. which determines where the charge amount goes. Charge is levied by Department of Agriculture and Water Resources and redistributed to LiveCorp.
Consistent	Consistent, but may be considered legally inefficient due to the complexity and number of levies and charges that apply.
Efficient	Levy collection cost ratio (2015/16(e)): 19.7% (rank 68/72)
Plain English Drafting	Yes plain English drafting. Legislative scheme however is difficult to understand as both regulations as act must be read side by side.
Duplication	<p>No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.</p> <p>Consider 'duplication' in charge rate for lambs and sheep.</p>
Flexibility	Flexible, levy rate in regulations overrides the act. However act sets limit on levy amount.
Other Comments	Monthly Returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.66 GOAT EXPORT CHARGE (PRODUCERS)

Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p> <p>National Residue Survey (Customs) Levy Act 1998</p>

Commodity	Comments
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</p>
Fit for purpose	<p>The charge funds marketing; research; the Animal Health Council, and National Residue Survey Testing.</p> <p>Yes, Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 12: Primary Industries (Customs) Charges Act 1999</u> Who: The producer—that is, the person who owns the goats at the time of export from Australia—is liable to pay the export charge. If the producer exports the goats through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the animals at the time of export).</p> <p>What: Export charge is payable on goats</p> <p>(a) exported from Australia where the charge has not previously been paid in respect of the animals being exported; and</p> <p>(b) on export by an exporter where goats were purchased by the exporter and held for longer than a determined period (30 days) after the purchase and before the export (and is payable by the owner of the goats at the time of export).</p> <p>When: Monthly.</p> <p><u>Schedule 5: National Residue Survey (Customs) Levy Act 1998</u> Who: The producer—that is, the person who owns the goats at the time of export from Australia—is liable to pay the export charge. If the producer exports the goats through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the goats at the time of export).</p> <p>What: Export charge is payable on goats</p> <p>(a) exported from Australia where the charge has not previously been paid in respect of the animals being exported; and</p> <p>(b) on export by an exporter where goats were purchased by the exporter and held for longer than a determined period (30 days) after the purchase and before the export (and is payable by the owner of the goats at the time of export).</p> <p>When: Monthly.</p> <p>How: Offline/ Online</p>

Commodity	Comments
<p>Clarity of Roles - Disbursement</p>	<p>The goat (producers) export charge funds Meat & Livestock Australia (MLA) research and development (R&D) and marketing, Animal Health Australia (AHA) programs, and NRS testing.</p> <p><u>Primary Industries (Customs) Charges Act 1999 Schedule 12 s 5/ Regulations Schedule 12 r 4 Goats</u></p> <p>(a) 10.5 cents per head - for the industry marketing body (b) 16.7 cents per head - for the industry research body (c) the prescribed amount (not exceeding 15 cents): 4.5 cents per head - for the Australian Animal Health Council. 6 cents per head for the National Residue Survey (NRS Regulations s 239)</p> <p>Additional charges – schedule 14 of the Act The section is very detailed: see Act. Regulations for charges going to fund national emergency animal disease response (EADR) activities. (1) For clause 2 of Schedule 14 to the Customs Charges Act, EADR charge is imposed on the export of sheep, lambs and goats on which charge is imposed by clause 2 of Schedule 12 to that Act. (2) For clause 5 of Schedule 14 to that Act, the rate of EADR charge imposed by this clause is nil. (3) For clause 10 of Schedule 14 to that Act, EADR charge imposed on the export of sheep, lambs or goats by this clause is payable by the producer of the sheep or lambs.</p>
<p>Roles and Responsibilities</p>	<p>Minister declares what bodies are research/marketing bodies etc. which determines where the charge amount goes. Charge is levied by Department of Agriculture and Water Resources and redistributed to MLA and AHA.</p>
<p>Consistent and Efficient</p>	<p>Consistent, but may be considered legally inefficient due to the complexity and number of levies and charges that apply.</p> <p>Noting whether it is reasonable that the producer has to pay if the exporter takes x amount of time to export the animals.</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting. Legislative scheme however is difficult to understand as both regulations as act must be read side by side.</p>
<p>Duplication</p>	<p>No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.</p>
<p>Flexibility</p>	<p>Flexible, levy rate in regulations overrides the act. However act sets limit on levy amount.</p>
<p>Other Comments</p>	<p>Monthly Returns.</p>

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.67 HORSE SALUGHTER

Commodity	Comments
Act	National Residue Survey (Excise) Levy Act 1998 (Cth)
Regulation	Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)
Fit for purpose	Levy funds NRS testing. Yes, Fit for purpose.
Who, What, When and How	<p><u>Schedule 8: National Residue Survey (Excise) Levy Act 1998</u></p> <p>Who: The producer (the person who owns the horse carcass immediately after slaughter) is liable to pay the levy. The processor (the proprietor of the abattoir where the horse was slaughtered) must pay levy on behalf of the producer. The processor can recover from the producer the amount of levy paid, by offset or otherwise</p> <p>What: Levy is payable on the slaughter of horses intended for human consumption. Levy is not payable on horses condemned or rejected as unfit for human consumption.</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The horse slaughter levy funds National Residue Survey (NRS) testing. The Department of Agriculture and Water Resources retains a portion of the levy to meet its administration expenses.</p> <p><u>Schedule 8 National Residue Survey (Excise) Levy Act 1998 and Part 10 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u> Operative levy rate is \$5.00 per head, which is the maximum imposed by the Act.</p>
Roles and Responsibilities	Department of Agriculture and Water Resources collects the levies and disburses these to the NRS. It retains a portion of the levy to meet its administration expenses.
Consistent	Consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 7.4% (rank 55/72)
Plain English Drafting	Yes plain English drafting
Duplication	No Duplications
Flexibility	Moderately flexible, levy rate in regulations. - maximum rates are found in Act, and the rate is currently set at the Maximum.
Other Comments	Monthly returns.

Commodity	Comments
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	
TABLE B.68 LAMB SLAUGHTER	
Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulations 1991
Fit for purpose	The levy funds marketing and research. Fit for purpose.
Who, What, When and How	<p><u>Schedule 17: Primary Industries (Excise) Levies Act 1999</u> Who: The processor (the person who owns the carcass immediately after the hot carcass weight is determined) is liable to pay the levy. The proprietor of the abattoir where the livestock carcasses were processed must pay levy on behalf of the owner of the livestock. The processor can recover from the owner the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is payable on the slaughter at an abattoir of livestock for human consumption. Levy is not payable on livestock: whose carcasses are condemned or rejected as unfit for human consumption OR to be consumed by the owner of the livestock, by members of the owner's family or by the owner's employees.</p> <p>When: Monthly Returns. How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The livestock (sheep, lambs and goats) slaughter levy funds the Australian Meat Processor Corporation (AMPC) research and development (R&D) and marketing.</p> <p><u>Primary Industries (Excise) Levies Act 1999 Schedule 17</u> s3 (1) / Regulations Schedule 17 r 2 - Sheep The levy rate is 15 cents per head. Of this 6 cents is for marketing, and 9 cents is for research. s3 (2) / Regulations Schedule 17 r 3 - Lambs The levy rate is 16 cents per head. Of this, 7 cents is for marketing, and 9 cents is for research. s3 (3) / Regulations Schedule 17 r 4 - Goats The levy rate is 10 cents per head. Of this, 3 cents is for marketing, and 7 cents is for research.</p>
Roles and Responsibilities	Minister declares what bodies are research/marketing bodies etc. which determines where the charge amount goes. Charge is levied by Department of Agriculture and Water Resources and redistributed to AMPC.

Commodity	Comments
Consistent	Yes, consistent but may be considered legally inefficient due to the complexity and number of levies and charges that apply.
Efficient	Levy collection cost ratio (2015/16(e)): 1.2% (rank 24/72)
Plain English Drafting	Yes plain English drafting and easy to understand legislative scheme.
Duplication	No Duplication but consider whether there is any possibility of streamlining or amalgamating.
Flexibility	Flexible, levy rate in regulations.
Other Comments	Monthly Returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.69 LAMB TRANSACTIONS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>National Residue Survey (Excise) Levy Act 1998</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p>
Fit for purpose	<p>The levy funds research and marketing, AHA and NRS testing.</p> <p>Yes, Fit for purpose</p>
Who, What, When and How	<p><u>Schedule 18: Primary Industries (Excise) Levies Act 1999</u></p> <p>Who: Levy is payable by: the buying agent, selling agent or first purchaser who buys or sells lambs in a month, the processor who slaughters lambs or takes delivery of the lambs, or the processor on whose behalf lambs are slaughtered by, or delivered to, another processor in a month. The buying agent, selling agent, first purchaser or processor must pay levy. They can recover from the producer the amount of levy paid, by offset or otherwise. If a producer completes a lamb transaction (other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to pay levy on their behalf) in a levy year, they must pay levy.</p> <p>What: Levy is payable on:</p> <p>(a) each transaction where the ownership of lambs is transferred from</p>

Commodity	Comments
	<p>one person to another, payable by the person who owned the lambs immediately before the transaction</p> <p>(b) on the delivery of lambs to a processor where there was no sale, payable by the person who owned the lambs immediately before the delivery</p> <p>(c) on the slaughter by a processor of lambs purchased by the processor and held for more than 30 days after the purchase and before the slaughter, payable by the owner of the lambs at the time of slaughter</p> <p>(d) on the slaughter by a processor of lambs if levy is not payable under (a), (b) or (c), payable by the owner of the lambs at the time of slaughter. Exemptions exist: <u>Primary Industries (Excise) Levies Act 1999: Schedule 18, s 3(2), Primary Industries (Excise) Levies Regulations 1999: Schedule 18, r 3(1), 3(2)</u></p> <p>When: Generally monthly. A buying agent, selling agent or first purchaser who buys or sells lambs in a month must lodge a return for the month. Similarly, a processor who deals with lambs in a month must lodge a return for the month.</p> <p>Producers who complete a lamb transaction in a levy (financial) year—other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to collect levy—must lodge a return for the levy year.</p> <p><u>Part 17: Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u></p> <p>Who: Levy is payable by: the buying agent, selling agent or first purchaser who buys or sells lambs in a month, the processor who slaughters lambs or takes delivery of the lambs, or the processor on whose behalf lambs are slaughtered by, or delivered to, another processor in a month. The buying agent, selling agent, first purchaser or processor must pay the levy. They can recover from the producer the amount of levy paid, by offset or otherwise. If a producer completes a lamb transaction (other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to pay levy on their behalf) in a levy year, they must pay levy.</p> <p>What: Levy is payable on:</p> <p>(a) each transaction where the ownership of lambs is transferred from one person to another, payable by the person who owned the lambs immediately before the transaction</p> <p>(b) on the delivery of lambs to a processor where there was no sale, payable by the person who owned the lambs immediately before the delivery</p> <p>(c) on the slaughter by a processor of lambs purchased by the processor and held for more than 30 days after the purchase and before the slaughter, payable by the owner of the lambs at the time of slaughter</p> <p>(d) on the slaughter by a processor of lambs if levy is not payable under</p>

Commodity	Comments
	<p>(a), (b) or (c), payable by the owner of the lambs at the time of slaughter. Exemptions Exist: <u>National Residue Survey (Excise) Levy Act 1998 Schedule 15(2), Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 r 239B</u></p> <p>When: Generally monthly. A buying agent, selling agent or first purchaser who buys or sells lambs in a month must lodge a return for the month. Similarly, a processor who deals with lambs in a month must lodge a return for the month.</p> <p>Producers who complete a lamb transaction in a levy (financial) year—other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to collect levy—must lodge a return for the levy year.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The livestock transaction levy funds Meat & Livestock Australia (MLA) research and development (R&D) and marketing, Animal Health Australia (AHA) programs and National Residue Survey (NRS) testing</p> <p><u>Primary Industries (Excise) Levies Act 1999: Schedule 18(4) (2), (3)</u> (2) a ewe with a lamb at foot are together taken to constitute a single head of sheep Where a lamb's value per head is less than \$5, the levy amount is nil.</p> <p>Where a lamb's value per head is between (and including) \$5 and \$75, the levy amount is 0.0189333333 x the sale value of the lamb. Of this: a factor of sale value of 0.012 is for marketing. a factor of sale value of 0.0049333333 is for research a factor of sale value of 0.002 is for AHA</p> <p>Where a lamb's value per head is in excess of \$75, or parts (b), (c) or (d) of the "What" section to the left for the relevant Act applies, the levy amount is \$1.42 per lamb. Of this: 90 cents is for marketing 37 cents is for research 15 cents is for AHA</p> <p><u>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 r 240, 241</u> Where a lamb's value per head is less than \$5, the levy amount is nil.</p> <p>Where a lamb's value per head is between (and including) \$5 and \$75, the levy amount is 0.0010666666 x the sale value of the lamb.</p> <p>Where a lamb's value per head is in excess of \$75, or parts (b), (c) or (d) of the "What" section to the left for the relevant Act applies, the levy amount is 8 cents per head.</p> <p><u>TOTALS.</u> Where a lamb's sale value is less than \$5, the levy rate is 0. Where a lamb's sale value is between \$5 and \$75 inclusive, the levy rate is 0.02 x (or 2% of) the sale value of the lamb</p>

Commodity	Comments
	Where a lamb's sale value is in excess of \$10, or the aforementioned parts (b), (c), (d) apply, the levy rate is \$1.50 per head.
Roles and Responsibilities	Department of Agriculture and Water Resources collects levies and distributes to MLA, AHA and NRS.
Consistent	Consistent but may be considered legally inefficient due to overly complex legislative scheme.
Efficient	Levy collection cost ratio (2015/16(e)): 0.5% (rank 13/72)
Plain English Drafting	Plain English Drafting. Legislative scheme overly complex however.
Duplication	No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.
Flexibility	Yes flexible, levy rates in regulations. Maximums however are set by the Act.
Other Comments	Monthly returns for buying agents, selling agents or first purchasers, and annual returns for producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.70 LAMB EXPORT CHARGE

Commodity	Comments
Act	Primary Industries (Customs) Charges Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991
Fit for purpose	The charge funds marketing and research. Yes, Fit for purpose.
Who, What, When and How	<u>Schedule 11: Primary Industries (Customs) Charges Act 1999</u> Who: The producer—that is, the person who owns the livestock at the time of export from Australia—is liable to pay the export charge. If the producer exports the livestock through an exporting agent, the agent must pay the charge. The agent can recover the amount of charge paid from the producer (the owner of the animals at the time of export). What: Export charge is payable on sheep (including lambs) and goats exported from Australia. Charge is not payable on the export of dairy cattle for dairying purposes. Minister may exempt certain classes of livestock from charge in the <i>Gazette</i> either personally or by a person authorised in writing to do so by the minister.

Commodity	Comments
	<p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The cattle and livestock exporters charge funds LiveCorp research and development (R&D).</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 Schedule 11</u> The charge rate is as follows for livestock: 60 cents per head of sheep, of which 50 cents for marketing, and 10 cents for research 60 cents per head of lamb, of which 50 cents for marketing, and 10 cents for research 50 cents per head of goats, of which 40 cents for marketing, and 10 cents for research</p> <p>The rate of charge is prescribed in the regulations, as per the direction of the act (with maximum rates imposed)</p>
Roles and Responsibilities	<p>Minister declares what bodies are research/marketing bodies etc. which determines where the charge amount goes. Charge is levied by Department of Agriculture and Water Resources and redistributed to LiveCorp.</p>
Consistent	<p>Consistent, but may be considered legally inefficient due to the complexity and number of levies and charges that apply.</p>
Efficient	<p>Levy collection cost ratio (2015/16(e)): 1.7% (rank 26/72)</p>
Plain English Drafting	<p>Yes plain English drafting. Legislative scheme however is difficult to understand as both regulations as act must be read side by side.</p>
Duplication	<p>No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.</p> <p>Notes 'duplication' in charge rate for lambs and sheep.</p>
Flexibility	<p>Flexible, levy rate in regulations overrides the act. However act sets limit on levy amount.</p>
Other Comments	
<p><small>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</small></p>	

TABLE B.71 LAMB EXPORT CHARGE (PRODUCERS)

Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p> <p>National Residue Survey (Customs) Levy Act 1998</p>

Commodity	Comments
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</p>
Fit for purpose	<p>The charge funds marketing; research; the Animal Health Council, and National Residue Survey Testing.</p> <p>Yes, Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 12: Primary Industries (Customs) Charges Act 1999</u></p> <p>Who: The producer—that is, the person who owns the lamb at the time of export from Australia—is liable to pay the export charge. If the producer exports the lambs through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the animals at the time of export).</p> <p>What: Export charge is payable on lamb (a) exported from Australia where the charge has not previously been paid in respect of the animals being exported; and (b) on export by an exporter where lamb were purchased by the exporter and held for longer than a determined period (30 days) after the purchase and before the export (and is payable by the owner of the lamb at the time of export).</p> <p>When: Monthly.</p> <p><u>Schedule 5: National Residue Survey (Customs) Levy Act 1998</u></p> <p>Who: The producer—that is, the person who owns the lambs at the time of export from Australia—is liable to pay the export charge. If the producer exports the lambs through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the lambs at the time of export).</p> <p>What: Export charge is payable on lambs (a) exported from Australia where the charge has not previously been paid in respect of the animals being exported; and (b) on export by an exporter where lambs were purchased by the exporter and held for longer than a determined period (30 days) after the purchase and before the export (and is payable by the owner of the lambs at the time of export).</p> <p>When: Monthly</p> <p>How: Offline/ Online</p>

Commodity	Comments
<p>Clarity of Roles - Disbursement</p>	<p>The lamb (producers) export charge funds Meat & Livestock Australia (MLA) research and development (R&D) and marketing, Animal Health Australia (AHA) programs, and NRS testing.</p> <p><u>Primary Industries (Customs) Charges Act 1999 Schedule 12 s 4/ Regulations Schedule 12 r 3 Lambs</u></p> <p>r (1) For the export of sheep valued at less than \$5 per head: (a) the prescribed amount: nil - for the industry marketing body (b) the prescribed amount: nil - for the industry research body (c) the prescribed amount (not exceeding 15 cents): nil - for the Australian Animal Health Council National Residue Survey Regulations s239 sets charge value at nil.</p> <p>s 4/Regulations Schedule 12 r 3 Lambs</p> <p>r (2) For the export of lambs valued at not less than \$5, and not more than \$75, per head, the amount of charge on each head of sheep for paragraph 4(a), (b) or (c) of Schedule 12 to the Customs Charges Act is the value of the lamb multiplied by the relevant factor. (3)(a) - 0.012; - for the industry marketing body (3) (b) - 0.0049333333; - for the industry research body (3) (c) - 0.002. - for the Australian Animal Health Council - 0.0010666666 x value of the lamb for the National Residue Survey (NRS Regulations s239)</p> <p>s 4/ Regulations Schedule 12 r 3 Lambs</p> <p>(4) For the export of lambs valued at more than \$75 per head: (a) 90 cents per head - for the industry marketing body (b) 37 cents per head - for the industry research body (c) 15 cents per head - for the Australian Animal Health Council 8 cents per head - for the National Residue Survey (NRS Regulations s239)</p> <p>Additional charges – schedule 14 of the Act The section is very detailed: see Act. Regulations for charges going to fund national emergency animal disease response (EADR) activities. (1) For clause 2 of Schedule 14 to the Customs Charges Act, EADR charge is imposed on the export of sheep, lambs and goats on which charge is imposed by clause 2 of Schedule 12 to that Act. (2) For clause 5 of Schedule 14 to that Act, the rate of EADR charge imposed by this clause is nil. (3) For clause 10 of Schedule 14 to that Act, EADR charge imposed on the export of sheep, lambs or goats by this clause is payable by the producer of the sheep or lambs.</p>
<p>Roles and Responsibilities</p>	<p>Minister declares what bodies are research/marketing bodies etc. which determines where the charge amount goes. Charge is levied by Department of Agriculture and Water Resources and redistributed to MLA, AHA and the NRS.</p>

Commodity	Comments
Consistent and Efficient	<p>Consistent but perhaps legally inefficient. Consider amalgamating rules for lamb worth over \$5 per head.</p> <p>Consider issue where producer has to pay if the exporter takes x amount of time to export the animals.</p>
Plain English Drafting	Yes plain English drafting. Legislative scheme however is difficult to understand as both regulations as act must be read side by side.
Duplication	No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.
Flexibility	Flexible, levy rate in regulations overrides the act. However act sets limit on levy amount.
Other Comments	
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.72 MACROPODS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p> <p>National Residue Survey (Excise) Levy Act 1998 (Cth)</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</p>
Fit for purpose	<p>Levy funds research and NRS testing.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 27 Primary Industries (Excise) Levies Act 1999 and Schedule 27, Part 1 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who owns the establishment where the macropods are processed) is liable to pay the levy.</p> <p>What: Levy is payable on all macropods processed at a processing establishment for human or animal consumption.</p> <p>When: Generally monthly returns. A person may apply for an exemption from the requirement to lodge monthly returns for a levy year if they have reasonable grounds to believe that the levy payable will be less than \$750. If DAWR grants an exemption, they must lodge returns annually.</p>

Commodity	Comments
	<p><u>Schedule 5 (Game animals) National Residue Survey (Excise) Levy Act 1998 and Part 7 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</u> Who: The producer is liable to pay the levy. The producer of the game animals is: the proprietor of the processing establishment, if the game animal was processed at only one establishment OR the proprietor of the last processing establishment, if the game animal was processed at two or more establishments.</p> <p>What: Levy is payable on the processing at a processing establishment of game animals intended for human consumption. Game Animal means a wild animal that has been killed in its habitat by a shot from a firearm (in this case Kangaroos).</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The macropods levy (human and animal consumption) funds the Rural Industries Research and Development Corporation (RIRDC) research and development (R&D) and National Residue Survey (NRS) testing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999: Schedule 27</u> Levy rate is 4 cents per carcase for macropods intended for human consumption, and 3 cents per carcase for macropods intended for animal consumption.</p> <p><u>National Residue Survey (Excise) Levy Act 1998: Schedule 5, Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u> Operative levy rate 3 cents per carcase for Kangaroos (Maximum of 40 cents per carcase)</p> <p>Thus operative rate is: 7 cents per carcase for kangaroos processed for human consumption 4 cents per carcase for other macropods processed for human consumption 3 cents per carcase for all macropods processed for animal consumption</p>
<p>Roles and Responsibilities</p>	<p>At present, DAWR collects the levies and distributes them to the NRS and RIRDC.</p>
<p>Consistent</p>	<p>Consistent, but may not be considered legally efficient due to complexity.</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 9.4% (rank 61/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting. However, legislative scheme is complex (the application of NRS levy to macropods is not explicitly spelled out in legislation, and application must be inferred to levy on game meats in Part 7 which refers to kangaroos as being recorded in return). Consider clarifying this section.</p>
<p>Duplication</p>	<p>No Duplications</p>

Commodity	Comments
Flexibility	Yes, flexible, levy rate in regulations. - maximum rates for certain charges however are found in both Acts.
Other Comments	Monthly Returns, with option of annual returns for small producers.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.73 PIG SLAUGHTER

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p> <p>National Residue Survey (Excise) Levy Act 1998 (Cth)</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</p>
Fit for purpose	<p>Levy funds research, marketing and NRS testing.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 22 Primary Industries (Excise) Levies Act and Regulations 1999</u> Who: The producer (the person who owns the pigs at the time of slaughter) is liable to pay the levy. The processor (the proprietor of the abattoir where the pig carcass was processed) must pay levy on behalf of the producer. The processor (intermediary) can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is not payable on pigs slaughtered for private consumption. Levy is payable on condemned pigs.</p> <p>When: Monthly Returns.</p> <p><u>Schedule 11: National Residue Survey (Excise) Levy Act 1998</u> Who: The producer (the person who owns the pigs at the time of slaughter) is liable to pay the levy. The processor (the proprietor of the abattoir where the pig carcass was processed) must pay levy on behalf of the producer. The processor (intermediary) can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is not payable on pigs slaughtered for private consumption. Levy is payable on condemned pigs.</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The pig slaughter levy funds Australian Pork Limited (APL) research and development (R&D) and marketing and National Residue Survey (NRS) testing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999: Schedule 22</u> Levy rate is \$3.25 per pig slaughtered. Of this, \$1.00 funds APL research, and \$2.25 funds APL marketing. An additional provision exists in the act allowing up to 50 cents to be added to the levy for payment to AHA. The EADR levy is also set at nil.</p> <p><u>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u> NRS levy rate is 17.5 cents per pig slaughtered. As per the Act, this can be raised to a maximum of 40 cents per head.</p> <p>Total levy rate is \$3.425 per pig.</p>
Roles and Responsibilities	The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to APL and the NRS as well as enforcing compliance and payment. It is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.
Consistent	Consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 0.4% (rank 9/72)
Plain English Drafting	Yes plain English drafting
Duplication	No Duplications
Flexibility	Yes, flexible, levy rate in regulations. - maximum rates for certain charges however are found in both Acts.
Other Comments	Monthly Returns
<small>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</small>	

TABLE B.74 RATITE

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p> <p>National Residue Survey (Excise) Levy Act 1998 (Cth)</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>

Commodity	Comments
	Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)
Fit for purpose	<p>Levy funds research and NRS testing.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 27: Primary Industries (Excise) Levies Act and Regulations 1999</u> Who: The producer (the person who owns the ratites immediately after slaughter) is liable to pay the levy. The processor (the proprietor of the abattoir where the ratites were slaughtered) must pay levy on behalf of the producer. The processor can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is payable on the slaughter of ratites (emus and ostriches) intended for human consumption. Levy is not payable where a ratite (emu and ostrich) carcass is condemned or rejected as unfit for human consumption.</p> <p>When: Monthly Returns.</p> <p><u>Schedule 14: National Residue Survey (Excise) Levy Act 1998 and Part 16 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</u> Who: The producer (the person who owns the ratites immediately after slaughter) is liable to pay the levy. The processor (the proprietor of the abattoir where the ratites were slaughtered) must pay levy on behalf of the producer. The processor can recover from the producer the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is payable on the slaughter of ratites (emus and ostriches) intended for human consumption. Levy is not payable where a ratite (emu and ostrich) carcass is condemned or rejected as unfit for human consumption.</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The ratite (emu and ostrich) slaughter levy funds Rural Industries Research and Development Corporation (RIRDC) research and development (R&D) and National Residue Survey (NRS) testing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999: Schedule 27</u> The levy imposed on ostriches is Nil.</p> <p><u>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u> The excise levy on emus is \$2.00 per head The excise levy on ostriches is \$1.25 per head</p>
Roles and Responsibilities	<p>At present, DAWR collects the levies and distributes them to the NRS, as no RIRDC levy is collected.</p>

Commodity	Comments
Consistent	Consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 9.2% (rank 59/72)
Plain English Drafting	Yes plain English drafting
Duplication	No Duplications
Flexibility	Yes, flexible, levy rate in regulations. - maximum rates for certain charges however are found in both Acts.
Other Comments	
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.75 SHEEP SLAUGHTER

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries Levies and Charges Collection Regulations 1991
Fit for purpose	The levy funds marketing and research. Fit for purpose.
Who, What, When and How	<p><u>Schedule 17: Primary Industries (Excise) Levies Act 1999</u> Who: The processor (the person who owns the carcass immediately after the hot carcass weight is determined) is liable to pay the levy. The proprietor of the abattoir where the livestock carcasses were processed must pay levy on behalf of the owner of the livestock. The processor can recover from the owner the amount of levy paid, by offset or otherwise.</p> <p>What: Levy is payable on the slaughter at an abattoir of livestock for human consumption. Levy is not payable on livestock: whose carcasses are condemned or rejected as unfit for human consumption OR to be consumed by the owner of the livestock, by members of the owner's family or by the owner's employees.</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>

Commodity	Comments
Clarity of Roles - Disbursement	<p>The livestock (sheep, lambs and goats) slaughter levy funds the Australian Meat Processor Corporation (AMPC) research and development (R&D) and marketing.</p> <p><u>Primary Industries (Excise) Levies Act 1999 Schedule 17 s3 (1) / Regulations Schedule 17 r 2 - Sheep</u> The levy rate is 15 cents per head. Of this 6 cents is for marketing, and 9 cents is for research.</p> <p>s3 (2) / Regulations Schedule 17 r 3 - Lambs The levy rate is 16 cents per head. Of this, 7 cents is for marketing, and 9 cents is for research.</p> <p>s3 (3) / Regulations Schedule 17 r 4 - Goats The levy rate is 10 cents per head. Of this, 3 cents is for marketing, and 7 cents is for research.</p>
Roles and Responsibilities	The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to AMPC as well as enforcing compliance and payment. It is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.
Consistent	Yes, consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 3.2% (rank 33/72)
Plain English Drafting	Yes plain English drafting and easy to understand legislative scheme.
Duplication	No Duplication.
Flexibility	Flexible, levy rate in regulations.
Other Comments	Monthly Returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.76 SHEEP TRANSACTIONS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>National Residue Survey (Excise) Levy Act 1998</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p>

Commodity	Comments
Fit for purpose	The levy funds research and marketing, AHA and NRS testing. Fit for purpose.
Who, What, When and How	<p><u>Schedule 18: Primary Industries (Excise) Levies Act 1999</u> Who: Levy is payable by: the buying agent, selling agent or first purchaser who buys or sells Sheep in a month, the processor who slaughters sheep or takes delivery of the sheep, or the processor on whose behalf sheep are slaughtered by, or delivered to, another processor in a month. The buying agent, selling agent, first purchaser or processor must pay levy. They can recover from the producer the amount of levy paid, by offset or otherwise. If a producer completes a sheep transaction (other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to pay levy on their behalf) in a levy year, they must pay levy.</p> <p>What: Levy is payable on:</p> <ul style="list-style-type: none"> (a) each transaction where the ownership of sheep is transferred from one person to another, payable by the person who owned the sheep immediately before the transaction (b) on the delivery of sheep to a processor where there was no sale, payable by the person who owned the sheep immediately before the delivery (c) on the slaughter by a processor of sheep purchased by the processor and held for more than 30 days after the purchase and before the slaughter, payable by the owner of the sheep at the time of slaughter (d) on the slaughter by a processor of sheep if levy is not payable under (a), (b) or (c), payable by the owner of the sheep at the time of slaughter. <p>Exemptions exist: <u>Primary Industries (Excise) Levies Act 1999: Schedule 18, s 3(2), Primary Industries (Excise) Levies Regulations 1999: Schedule 18, r 3(1), 3(2)</u></p> <p>When: Generally monthly. A buying agent, selling agent or first purchaser who buys or sells sheep in a month must lodge a return for the month. Similarly, a processor who deals with sheep in a month must lodge a return for the month. Producers who complete a sheep transaction in a levy (financial) year—other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to collect levy—must lodge a return for the levy year.</p> <p><u>Part 17: Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</u> Who: Levy is payable by: the buying agent, selling agent or first purchaser who buys or sells Sheep in a month, the processor who slaughters sheep or takes delivery of the sheep, or the processor on whose behalf sheep are slaughtered by, or delivered to, another processor in a month. The buying agent, selling agent, first purchaser or processor must pay levy. They can recover from the producer the amount of levy paid, by offset or otherwise. If a producer completes a sheep transaction (other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to pay levy on their behalf) in a levy year, they must pay levy.</p>

Commodity	Comments
	<p>What: Levy is payable on:</p> <p>(a) each transaction where the ownership of sheep is transferred from one person to another, payable by the person who owned the sheep immediately before the transaction</p> <p>(b) on the delivery of sheep to a processor where there was no sale, payable by the person who owned the sheep immediately before the delivery</p> <p>(c) on the slaughter by a processor of sheep purchased by the processor and held for more than 30 days after the purchase and before the slaughter, payable by the owner of the sheep at the time of slaughter</p> <p>(d) on the slaughter by a processor of sheep if levy is not payable under (a), (b) or (c), payable by the owner of the sheep at the time of slaughter.</p> <p>Exemptions Exist: <u>National Residue Survey (Excise) Levy Act 1998 Schedule 15(2), Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 r 239B</u></p> <p>When: Generally monthly. A buying agent, selling agent or first purchaser who buys or sells sheep in a month must lodge a return for the month. Similarly, a processor who deals with sheep in a month must lodge a return for the month. Producers who complete a sheep transaction in a levy (financial) year—other than a transaction on which a buying agent, selling agent, first purchaser or processor is liable to collect levy—must lodge a return for the levy year.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The livestock transaction levy funds Meat & Livestock Australia (MLA) research and development (R&D) and marketing, Animal Health Australia (AHA) programs and National Residue Survey (NRS) testing.</p> <p><u>Primary Industries (Excise) Levies Act 1999: Schedule 18(4) (1)</u> Where sale price per head of sheep is less than \$5, levy amount is nil.</p> <p>Where sale price per head is between (and including) \$5 and \$10, the levy per head is 0.0182 x the sale price per head of the sheep. Of this: a factor of sale value of 0.0087 is for marketing a factor of sale value of 0.0077 is for research a factor of sale value of 0.0018 is for AHA</p> <p>Where sale price for sheep is greater than \$10, or parts (b), (c) or (d) of the "What" section to the left for the relevant Act applies, the levy amount is 18.2 cents per head of sheep.</p> <p><u>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 r 240, 241</u> Where sale price per head of sheep is less than \$5, excise levy amount is nil.</p> <p>Where sale price per head is between (and including) \$5 and \$10, the levy per head is 0.0018 x the sale price per head of the sheep.</p> <p>Where sale price per head is in excess of \$10, or parts (b), (c), or (d) of the "What" section to the left for the relevant Act applies, the operative levy rate per head is 1.8 cents per head of sheep (stipulated in the NRS Excise Levy Act, Schedule 15(3)(b).</p>

Commodity	Comments
	<p><u>TOTALS:</u> Where a sheep's sale value is less than \$5, the levy rate is 0. Where a sheep's sale value is between \$5 and \$10 inclusive, the levy rate is 0.02 x (or 2% of) the sale value of the sheep Where a sheep's sale value is in excess of \$10 or the aforementioned parts (b), (c), (d) apply, the levy rate is 20 cents per head.</p>
Roles and Responsibilities	The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to MLA, AHA and the NRS as well as enforcing compliance and payment. It is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.
Consistent	Consistent, but may be considered legally inefficient due to the complexity and number of levies and charges that apply.
Efficient	Levy collection cost ratio (2015/16(e)): 4.1% (rank 36/72)
Plain English Drafting	Plain English Drafting. Legislative scheme overly complex however.
Duplication	No Duplication, but consider whether the complexity of the legislative scheme and number of levies and charges that apply suggests that this may be an area that could be simplified or streamlined.
Flexibility	Yes flexible, levy rates in regulations. Maximums however are set by the Act.
Other Comments	Monthly returns for buying agents, selling agents or first purchasers, and annual returns for producers.
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.77 SHEEP EXPORT CHARGE

Commodity	Comments
Act	Primary Industries (Customs) Charges Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991
Regulation	Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991
Fit for purpose	The charge funds marketing and research. Fit for purpose.
Who, What, When and How	<u>Schedule 11: Primary Industries (Customs) Charges Act 1999</u> Who: The producer—that is, the person who owns the livestock at the time of export from Australia—is liable to pay the export charge. If the producer exports the livestock through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the animals at the

Commodity	Comments
	<p>time of export).</p> <p>What: Export charge is payable on sheep (including lambs) and goats exported from Australia. Charge is not payable on the export of dairy cattle for dairying purposes. Minister may exempt certain classes of livestock from charge in the <i>Gazette</i> either personally or by a person authorised in writing to do so by the minister.</p> <p>When: Monthly Returns.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The cattle and livestock exporters charge funds LiveCorp research and development (R&D).</p> <p><u>Primary Industries (Customs) Charges Regulations 2000 Schedule 11</u> The charge rate is as follows for livestock: 60 cents per head of sheep, of which 50 cents for marketing, and 10 cents for research 60 cents per head of lamb, of which 50 cents for marketing, and 10 cents for research 50 cents per head of goats, of which 40 cents for marketing, and 10 cents for research</p> <p>The rate of charge is prescribed in the regulations, as per the direction of the act (with maximum rates imposed)</p>
<p>Roles and Responsibilities</p>	<p>Minister declares what bodies are research/marketing bodies etc. which determines where the charge amount goes. Charge is levied by DAWR and redistributed to LiveCorp.</p>
<p>Consistent</p>	<p>Consistent and legally efficient.</p>
<p>Efficient</p>	<p>Levy collection cost ratio (2015/16(e)): 1.3% (rank 25/72)</p>
<p>Plain English Drafting</p>	<p>Yes plain English drafting. Legislative scheme however is difficult to understand as both regulations as act must be read side by side.</p>
<p>Duplication</p>	<p>Duplication in charge rate for lambs and sheep.</p>
<p>Flexibility</p>	<p>Flexible, levy rate in regulations overrides the act. However act sets limit on levy amount.</p>
<p>Other Comments</p>	<p>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</p>

TABLE B.78 SHEEP EXPORT CHARGE (PRODUCERS)

Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991</p> <p>National Residue Survey (Customs) Levy Act 1998</p>
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998</p>
Fit for purpose	<p>The charge funds marketing; research; the Animal Health Council, and National Residue Survey Testing.</p> <p>Fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 12: Primary Industries (Customs) Charges Act 1999</u> Who: The producer—that is, the person who owns the sheep at the time of export from Australia—is liable to pay the export charge. If the producer exports the sheep through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the animals at the time of export).</p> <p>What: Export charge is payable on sheep (a) exported from Australia where the charge has not previously been paid in respect of the animals being exported; and (b) on export by an exporter where sheep were purchased by the exporter and held for longer than a determined period (30 days) after the purchase and before the export (and is payable by the owner of the sheep at the time of export).</p> <p>When: Monthly returns.</p> <p><u>Schedule 5: National Residue Survey (Customs) Levy Act 1998</u> Who: The producer—that is, the person who owns the sheep at the time of export from Australia—is liable to pay the export charge. If the producer exports the sheep through an exporting agent, the agent must pay the charge on behalf of the producer. The agent can recover the amount of charge paid from the producer (the owner of the sheep at the time of export).</p> <p>What: Export charge is payable on sheep (a) exported from Australia where the charge has not previously been paid in respect of the animals being exported; and (b) on export by an exporter where sheep were purchased by the exporter and held for longer than a determined period (30 days) after the purchase and before the export (and is payable by the owner of the sheep at the time of export).</p> <p>When: Monthly returns.</p>

Commodity	Comments
	How: Offline/ Online
<p>Clarity of Roles - Disbursement</p>	<p>The sheep (producers) export charge funds Meat & Livestock Australia (MLA) research and development (R&D) and marketing, Animal Health Australia (AHA) programs, and NRS testing.</p> <p><u>Primary Industries (Customs) Charges Act 1999 Schedule 12 s 3/ Regulations schedule 12 r 2 Sheep</u> (1) For the export of sheep valued at less than \$5 per head:</p> <p>(a) the prescribed amount: nil - for the industry marketing body (b) the prescribed amount: nil - for the industry research body (c) the prescribed amount (not exceeding 15 cents): nil - for the Australian Animal Health Council</p> <p>National Residue Survey Regulations s239 sets charge value at nil.</p> <p>s3/ Regulations schedule 12r 2 Sheep (2) For the export of sheep valued at not less than \$5, and not more than \$10, per head, the amount of charge on each head of sheep for paragraph 3(a), (b) or (c) of Schedule 12 to the Customs Charges Act is the value of the sheep multiplied by the relevant factor.</p> <p>(3) The relevant factor is:</p> <p>(a) 0.0087 - for the industry marketing body (b) 0.0077; - for the industry research body (c) 0.0018. - for the Animal Health Council 0.0018 x value of the sheep - for National Residue Survey (NRS Regulations s239)</p> <p>s3/ Regulations schedule 12r 2 Sheep (2) (4) For the export of sheep valued at more than \$10 per head:</p> <p>(a) 8.7 cents per head - for the industry marketing body (b) 7.7 cents per head - for the industry research body (c) (not exceeding 15 cents - Act): 1.8 cents per head - for the Animal Health Council 1.8 cents per head - for National Residue Survey (NRS Regulations s239)</p> <p>Additional charges – schedule 14 of the Act The section is very detailed: see Act. Regulations for charges going to fund national emergency animal disease response (EADR) activities.</p> <p>(1) For clause 2 of Schedule 14 to the Customs Charges Act, EADR charge is imposed on the export of sheep, lambs and goats on which charge is imposed by clause 2 of Schedule 12 to that Act. (2) For clause 5 of Schedule 14 to that Act, the rate of EADR charge imposed by this clause is nil. (3) For clause 10 of Schedule 14 to that Act, EADR charge imposed on the export of sheep, lambs or goats by this clause is payable by the producer of the sheep or lambs.</p>
<p>Roles and Responsibilities</p>	<p>The Department of Agriculture and Water Resources collects excise levies and export charges for distribution to MLA, AHA and the NRS as well as enforcing compliance and payment. It is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>

Commodity	Comments
Consistent and Efficient	Consistent, but may be considered legally inefficient due to the complexity and number of levies and charges that apply.
Plain English Drafting	Yes plain English drafting. Legislative scheme however may be considered difficult to understand as both regulations as Act must be read side by side.
Duplication	Duplication in charge rate for lambs and sheep for live-stock valued at less than \$5 per head.
Flexibility	Flexible, levy rate in regulations overrides the act. However act sets limit on levy amount.
Other Comments	
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.79 AQUATIC ANIMAL EXPORTS

Commodity	Comments
Act	National Residue Survey (Customs) Levy Act 1998 (Cth)
Regulation	Primary Industries Levies and Charges (National Survey Levies) Regulations 1998 (Cth)
Fit for purpose	Currently no NRS levy. NRS levy is to monitor, and report on, the level of contaminants in food products produced in Australia, or exported from Australia. Yes, fit for purpose if levy was imposed.
Who, What, When and How	<p>Currently no Levy. <u>Schedule 1: National Residue Survey (Customs) Levy Act 1998</u> Who: The producer of the aquatic animals or aquatic animal products, is liable to pay the levy.</p> <p>What: Levy is imposed on the export of aquatic animals, or aquatic animal products, from Australia. It is not imposed if the aquatic animal or aquatic animal product is prescribed. aquatic animal means: (a) live, fresh or processed fish; and (b) crustaceans and molluscs; and (c) aquatic reptiles; and (d) all other forms of amphibious or aquatic animal life; but does not include: (e) aquatic mammals; or (f) oyster spat or live fish ova; or (g) aquarium fish; or (h) shells from which the fish have been removed. aquatic animal product means a product of which the major component is aquatic animals. NRS Levy is not imposed if the aquatic animal or aquatic animal product is used in bait fishing or trapping and is not for human consumption, or is</p>

Commodity	Comments
	<p>the product of another country and is imported into Australia for further processing or is not an aquatic animal or aquatic animal product to which Schedule 1A applies.</p> <p>When: The NRS levy for export is payable on the last day for giving the Secretary a return about the export. Returns must be provided quarterly (unless exemption given for quarterly reports)</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>NRS Levy is imposed on the export of aquatic animals, or aquatic animal products from Australia. The producer (exporter) is liable to pay the levy. The rate of NRS levy is as follows for:</p> <p>Fin fish \$0.00 Abalone \$0.00 Other crustaceans and molluscs \$0.00 Any other aquatic animal \$0.00</p>
Roles and Responsibilities	At this stage there is no NRS levy
Consistent and Efficient	Currently there is no NRS levy
Plain English Drafting	Yes plain English drafting and easy to understand legislative scheme
Duplication	No duplications
Flexibility	Yes, levy rate is prescribed in the regulations.
Other Comments	
<i>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</i>	

TABLE B.80 BEES

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries (Customs) Charges Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999</p> <p>Primary Industries (Customs) Charges Regulations 2000</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>Currently no levy.</p> <p>Fit for purpose: Yes, if levy was imposed legislation and regulations operate to enable levy to be collected.</p>

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 27 Primary Industries (Excise) Levies Act and Schedule 27, Part 5 Primary Industries (Excise) Levies Regulations 1999 - Currently levy rate is Nil</u> Who: Levy imposed on queen bees produced in Australia and sold by the producer (defined as the grower or breeder of the bees)</p> <p>What: levy for queen bees produced and sold in Australia. Currently nil.</p> <p>When: quarterly (for unless exemption granted for annual return)</p> <p><u>Schedule 14 Primary Industries (Customs) Charge Act 1999 and Schedule 14, Part 3 Primary Industries (Customs) Charges Regulations 2000 - Currently levy rate is Nil</u> Who: The producer of the queen bees (the producer, in relation to queen bees on which a charge is imposed is the exporter). The producer in relation to queen bees on which a levy is imposed is the grower or breeder of the bees). Bee means a bee of the species <i>Apis mellifera</i>, commonly known as European queen bee means a fertile female bee</p> <p>What: charge imposed on queen bees produced in Australia if bees are exported from Australia. Currently nil.</p> <p>When: Generally quarterly (unless exemption granted for annual return)</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>Levy imposed for research and development is nil (see 5.3 of Excise Levies Regulations). Levy imposed for research and development is nil (see 3.3 of Customs Charges Regulations). Exempt from charge if the producer has paid a levy under the Excise Levies Regulations on the queen bees.</p>
<p>Roles and Responsibilities</p>	<p>At this stage the levy is nil</p>
<p>Consistent</p>	<p>Consistent but perhaps not legally efficient. Currently nil levy and nil charge. Export charge on queen bees would not be payable if excise levy paid. Consider outlining levies on bees in one piece of legislation rather than numerous pieces of legislation that must be read side by side.</p>
<p>Efficient</p>	<p>NA</p>
<p>Plain English Drafting</p>	<p>Yes plain English.</p>
<p>Duplication</p>	<p>No duplications.</p>
<p>Flexibility</p>	<p>Yes, levy rate is prescribed in the regulations.</p>
<p>Other Comments</p>	

Commodity	Comments
-----------	----------

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.81 LAYING CHICKENS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p> <p>National Residue Survey (Excise) Levy Act 1998 (Cth)</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</p>
Fit for purpose	<p>Levy funds research and marketing, animal health Australia, emergency responses and NRS testing.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 16: Primary Industries (Excise) Levies Act 1999</u> Who: The producer (the proprietor of the hatchery where the laying chickens were hatched) is liable to pay the levy.</p> <p>What: Levy is payable on laying chickens hatched in a hatchery. Levy is not payable if the number of laying chickens hatched at a hatchery in a financial year is less than 1000. Levy is not imposed on laying chickens that die, or are destroyed, at the hatchery at which they are hatched within 48 hours after being hatched. For the purposes of this Schedule, in accordance with poultry industry practice, if the proprietor of a hatchery treats a number of chickens (not exceeding 106) as 100 chickens, that number is taken to be 100 chickens.</p> <p>When: Monthly returns.</p> <p><u>Schedule 10: National Residue Survey (Excise) Levy Act 1998 and Part 12 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</u> Who: The producer (the proprietor of the hatchery where the laying chickens were hatched) is liable to pay the levy.</p> <p>What: Levy is payable on laying chickens hatched in a hatchery. Levy is not payable if the number of laying chickens hatched at a hatchery in a financial year is less than 1000. Levy is not imposed on laying chickens that die, or are destroyed, at the hatchery at which they are hatched within 48 hours after being hatched. For the purposes of this Schedule, in accordance with poultry industry practice, if the proprietor of a hatchery treats a number of chickens (not exceeding 106) as 100 chickens, that number is taken to be 100 chickens.</p>

Commodity	Comments
	<p>When: Monthly returns.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The laying chicken levy funds Australian Egg Corporation Limited (AECL) research and development (R&D) and marketing, Animal Health Australia (AHA) programs, Emergency Animal Disease Responses (EADR) through AHA and National Residue Survey (NRS) testing.</p> <p><u>Primary Industries (Excise) Levies Act and Regulations 1999: Schedule 16</u> The rate of levy is 15.17 cents per laying chicken. Of this, 13.5 cents are for research, 0.27 cents are for AHA, and 1.4 are for the EADR levy.</p> <p><u>Schedule 10 National Residue Survey (Excise) Levy Act 1998 and Part 12 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</u> The rate of levy is 0.40 cents per laying chicken, with this being able to be altered (with a maximum levy of 2 cents per head) by the regulations.</p> <p>Total levy is 15.57 cents per head of laying chickens.</p>
Roles and Responsibilities	DAWR collects the levies and distributes these to AECL, AHA, and the NRS.
Consistent	Consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 0.5% (rank 11/72)
Plain English Drafting	Yes plain English drafting
Duplication	No Duplications
Flexibility	Yes, flexible, levy rate in regulations. - maximum rates however are found in Act.
Other Comments	
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.82 MEAT CHICKENS

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p> <p>National Residue Survey (Excise) Levy Act 1998 (Cth)</p>

Commodity	Comments
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p> <p>Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</p>
Fit for purpose	<p>Levy funds research, Animal Health Australia, emergency responses and NRS testing.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 19 Primary Industries (Excise) Levies Act and Regulations 1999</u> Who: The producer (the proprietor of the hatchery where the meat chickens were hatched) is liable to pay the levy.</p> <p>What: Levy is payable on meat chickens hatched in a hatchery. Levy is not imposed by this Schedule in respect of meat chickens hatched at a hatchery in a financial year if less than 20,000 meat chickens are hatched at that hatchery in that year. Levy is not imposed by this Schedule in respect of meat chickens that die, or are destroyed, at the hatchery at which they were hatched within 48 hours after being hatched.</p> <p>When: Monthly returns.</p> <p><u>Schedule 12: National Residue Survey (Excise) Levy Act 1998 and Part 14 of the Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</u> Who: The producer (the proprietor of the hatchery where the meat chickens were hatched) is liable to pay the levy.</p> <p>What: Levy is payable on meat chickens hatched in a hatchery. Levy is not imposed by this Schedule in respect of meat chickens hatched at a hatchery in a financial year if less than 20,000 meat chickens are hatched at that hatchery in that year. Levy is not imposed by this Schedule in respect of meat chickens that die, or are destroyed, at the hatchery at which they were hatched within 48 hours after being hatched.</p> <p>When: Monthly returns.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The meat chicken levy funds Rural Industries Research and Development Corporation (RIRDC) research and development (R&D), Animal Health Australia (AHA) programs, Emergency Animal Disease Responses (EADR) through AHA and National Residue Survey (NRS) testing.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999: Schedule 19</u> Levy rate for meat chickens is 0.2444 cents per head of meat chicken. Of this, 0.195 cents if for RIRDC, 0.0194 cents are for AHA, and 0.3 cents are for EADR through AHA and NRS.</p> <p><u>National Residue Survey (Excise) Levy Act 1998: Schedule 12 and Part</u></p>

Commodity	Comments
	<p><u>14 Primary Industries Levies and Charges (National Residue Survey Levies) Regulations 1998 (Cth)</u></p> <p>Levy rate is 0.02 cents per head. The regulations may prescribe another rate so long as it does not exceed 0.06 cents per head.</p> <p>Total levy rate is 0.2644 cents per head of meat chicken.</p>
Roles and Responsibilities	DAWR collects the levies and distributes these to RIRDC, AHA, and the NRS.
Consistent	Consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 1.2% (rank 23/72)
Plain English Drafting	Yes plain English drafting
Duplication	No Duplications
Flexibility	Yes, flexible, levy rate in regulations. – maximum rates however are found in Act.
Other Comments	
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	

TABLE B.83 EGG (PROMOTION)

Commodity	Comments
Act	<p>Primary Industries (Excise) Levies Act 1999</p> <p>Primary Industries Levies and Charges Collection Act 1991</p>
Regulation	<p>Primary Industries (Excise) Levies Regulations 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p>
Fit for purpose	<p>Levy funds marketing.</p> <p>Yes, fit for purpose.</p>
Who, What, When and How	<p><u>Schedule 27: Primary Industries (Excise) Levies Act 1999 and Schedule 27, Part 4 Primary Industries (Excise) Levies Regulations 1999</u></p> <p>Who: The producer (the person who keeps laying chickens, whether as an integrated enterprise operator or as a buyer, for use in the commercial production of eggs) is liable to pay the levy. The producer must pay levy to the seller of the laying chickens, who must pay levy. If the producer does not purchase laying chickens, they must pay levy when they place the chicks in an egg production facility.</p> <p>What: Levy is payable on the commercial production of eggs in Australia where the producer either sells the product or uses it in the production of other goods. However, for ease of collection, DAWR collects the levy on laying chickens bred or purchased for use in the commercial production of</p>

Commodity	Comments
	eggs. When: Monthly. How: Offline <i>ONLY</i>
Clarity of Roles - Disbursement	The egg promotion levy funds the Australian Egg Corporation Limited (AECL) marketing. <u>Primary Industries (Excise) Levies Regulations 1999 Schedule 27 Part 4</u> Rate of levy is 32.5 cents per chicken bred by a producer, or purchased by a producer, for use in the commercial production of eggs.
Roles and Responsibilities	DAWR collects the levies and distributes them to AECL.
Consistent	Consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 0.4% (rank 8/72)
Plain English Drafting	Yes plain English drafting.
Duplication	No Duplications
Flexibility	Yes, flexible, levy rate in regulations. - maximum rates for certain charges however are found in the Act.
Other Comments	
	<small>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</small>

TABLE B.84 WINE GRAPES

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991 (Cth)
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth)
Fit for purpose	The grape research levy funds research and development (R&D) and plant health programs.
Who, What, When and How	<u>Schedule 13 Primary Industries (Excise) Levies Act 1999 and Regulations</u> Who: Producer - that is, the person who owns the grapes immediately before delivery to a processing establishment after harvest or the person who grows the grapes and is the proprietor of the processing establishment where they are processed - is liable to pay the levy. The proprietor of the processing establishment must pay levy on behalf of the producer. The intermediary can recover from the producer the amount of levy paid, by offset or otherwise. Levy is not payable on prescribed goods (fresh grapes, grape juice and dried grapes) processed at a

Commodity	Comments
	<p>processing establishment that receives less than 20 tonnes of prescribed goods in a levy year.</p> <p>What: Levy is payable on Prescribed goods which includes:</p> <ul style="list-style-type: none"> (a) fresh grapes; and (b) dried grapes; and (c) grape juice, whether single strength or concentrated; being grapes or grape juice produced in Australia. <p>Where an establishment processes, during a levy year, 20 tonnes or more of fresh grapes and fresh grape equivalent, levy will be payable on all grapes processed at that establishment regardless of the tonnages supplied by individual growers or under contract.</p> <p>Levy is not payable on grape juice delivered to a processing establishment if it was concentrated or extracted at another processing establishment or premises where the principal activity was the processing of prescribed goods (i.e. they have processed 20 tonnes or more of fresh grapes).</p> <p>Levy is not payable on dried grapes where the Dried Fruits Levy is payable.</p> <p>When: Annual.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p>The wine grapes levy funds Australian Grape and Wine Authority (AGWA) marketing and research and development (R&D) programs and Plant Health Australia (PHA) plant health programs.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999: Schedule 13</u></p> <p>Grapes: \$2.00 per tonne. Levies distribution by Department: AGWA 198.4 cents per tonne, PHA 1.6 cents per tonne.</p>
Roles and Responsibilities	<p>DAWR collects excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the DAWR is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
Consistent	Consistent and legally efficient. Only excise levy is payable
Efficient	Levy collection cost ratio (2015/16(e)): 4.5% (rank 39/72)
Plain English Drafting	Yes plain English drafting
Duplication	No duplication
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	

Commodity	Comments
SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING	
TABLE B.85 WINE	
Commodity	Comments
Act	<p>Primary Industries (Customs) Charges Act 1999 (Cth)</p> <p>Primary Industries Levies and Charges Collection Act 1991 (Cth)</p> <p>Australian Grape and Wine Authority Regulations 1981 (Cth)</p>
Regulation	<p>Primary Industries (Customs) Charges Regulations 2000 (Cth)</p> <p>Primary Industries Levies and Charges Collection Regulations 1991 (Cth)</p> <p>Australian Grape and Wine Authority Act 2013 (Cth)</p>
Fit for purpose	The Wine Export Charge funds international promotional work aimed at creating a sustainable increase in the demand for Australian wine.
Who, What, When and How	<p><u>Schedule 13: Primary Industries (Customs) Charges Act 1999 and Regulations 2000</u></p> <p>Who: The Producer is liable to pay the charge.</p> <p>What: 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 that is declared to be a small quantity of wine for the definition of small quantities in subsection 40J (1) of the Australian Wine and Brandy Corporation Act 1980 is exempt from charge.</p> <p>When: Quarterly. A licensed exporter may apply through the department's levies Adelaide office for an exemption from the requirement to lodge quarterly returns for a levy year if they have reasonable grounds to believe that the export charge will be less than \$200. The return together with payment must be submitted to AGWA on or before 28 July in the next levy year.</p> <p>How: Offline/ Online</p>
Clarity of Roles - Disbursement	<p><u>Primary Industries (Customs) Charges Act Regulations 2000 Schedule 13</u></p> <p>Rate of charge for wine exported in a levy year is:</p> <p>(a) if the free on board sales value of the wine is not more than \$20 000 000—0.2% of the value of the wine; or</p> <p>(b) if the free on board sales value of the wine is more than \$20 000 000 but not more than \$70 000 000—the sum of:</p> <p>(i) 0.1% of the difference between the value of the wine and \$20 000 000; and</p> <p>(ii) \$40 000; or</p>

Commodity	Comments
	(c) If the free on board sales value of the wine is more than \$70 000 000—the sum of: (i) 0.05% of the difference between the value of the wine and \$70 000 000; and (ii) \$90 000.
	Licence to Export Grape Products - Australian Grape and Wine Authority - \$200 processing charge - remains in force for 3 years - Reg 5 of the Australian Grape and Wine Authority Regulations 1981
Roles and Responsibilities	The collection of wine export charge (WEC) is the responsibility of the Australian Grape and Wine Authority (AGWA).
Consistent	Consistent and legally efficient.
Efficient	Levy collection cost ratio (2015/16(e)): 11.4% (rank 63/72)
Plain English Drafting	Yes plain English drafting
Duplication	No duplication
Flexibility	Yes, flexible, levy rate in regulations
Other Comments	Quarterly with optional Annual returns.

SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING

TABLE B.86 WINE GRAPES (RESEARCH)

Commodity	Comments
Act	Primary Industries (Excise) Levies Act 1999 (Cth) Primary Industries (Customs) Charges Act 1999 (Cth) Primary Industries Levies and Charges Collection Act 1991 (Cth) Australian Grape and Wine Authority Act 2013 (Cth) Plant Health Australia (Plant Industries) Funding Act 2002
Regulation	Primary Industries (Excise) Levies Regulations 1999 (Cth) Primary Industries (Customs) Charges Regulations 2000 (Cth) Primary Industries Levies and Charges Collection Regulations 1991 (Cth) Australian Grape and Wine Authority Regulations 1981 (Cth)
Fit for purpose	The Wines grapes levy funds marketing, research and development programs. Fit for purpose.

Commodity	Comments
<p>Who, What, When and How</p>	<p><u>Schedule 26: Primary Industries (Excise) Levies Act 1999</u> Who: The producer that is, the person who is the owner of the prescribed goods when the wine making process begins at a winery, pays the levy. Premises are deemed to be a winery where five or more tonnes of fresh grapes and/or grape juice and/or dried grapes are used to make wine during the current year or either of the immediately preceding two years. This means that if premises are deemed to be a winery, all of the prescribed goods used to process wine at those premises are leviable including any amount processed under contract. The owner of the prescribed goods when the wine making process begins is required to pay the levy, regardless of who undertakes the process.</p> <p>What: Wine grapes levy is payable on fresh grapes, dried grapes and grape juice used at a winery in Australia in the manufacture of wine.</p> <p>When: Annual returns.</p> <p>Export charge is payable on wine grapes by licensed wine exporters. Export charge is calculated as a percentage of the free on board sales value. Grape research levy is payable by grape producers and is a levy on fresh and dried grapes and grape juice used in the manufacture of wine and delivered to an establishment for processing. The Australian Grape and Wine Authority ('AGWA') grants licences to export grape products from Australia.</p> <p>How: Offline/ Online</p>
<p>Clarity of Roles - Disbursement</p>	<p>The wine grapes levy is distributed to the AGWA for marketing and R & D and Plant Health Australia ('PHA') for plant health programs. 497.6 cents per tonne is forwarded to AGWA (R&D), 2.4 cents per tonne is forwarded to PHA and the remainder of the levy is forwarded to AGWA (marketing). The Australian Grape and Wine Authority was established by section 6 of the AGWA Regulations. Section 32 sets out the legislative power for the distribution of levies and charges to AGWA. Section 36 authorises AGWA to pay to the Cth amounts equal to the expenses incurred by the Cth in relation to the collection, recovery, or administration of the levies and charges.</p> <p><u>Primary Industries (Excise) Levies Regulations 1999 Schedule 26</u> Quantity of prescribed goods used in a year (tonnes) / Amount of Levy Not more than 10 - \$200 More than 10 but no more than 3000 - \$180+ \$4.20 for each tonne More than 3000 but no more than 6000 - \$12780 + \$3.80 for each tonne over 3000 tonnes More than 6000 but no more than 9000 - \$24180 + \$2 for each tonne over 6000 tonnes More than 9000 but no more than 12000 - \$ 30180 + \$1.30 for each tonne over 9000 tonnes More than 1200 but no more than 20000 - \$ 34080 + \$0.60 for each tonne over 12000 tonnes More than 20000 but no more than 40000 - \$3888- + \$0.50 for each</p>

Commodity	Comments
	<p>tonne over 20000 tonnes More than 40001 - \$48880 + \$0.40 for each tonne over 40000 tonnes.</p> <p>Research amount is 497.6 cents</p> <p><u>Special purpose levies:</u> PHA Levy in the case of fresh grapes—2.4 cents per tonne of the grapes; and in any other case—2.4 cents per tonne of the fresh grape equivalent of the prescribed goods.</p> <p>EPPR Levy is nil</p>
Roles and Responsibilities	<p>Department will collect excise levies and export charges for distribution to the relevant bodies as well as enforcing compliance and payment. Specifically the Levies (Division) (LRS) within the DAWR is responsible for the collection of levies and for their disbursement to the relevant organisations. LRS is also responsible for the distribution of the Australian Government's contributions to match levies collected for research and development.</p>
Consistent	<p>Consistent but not legally efficient. Could be better streamlined across the three pieces of legislation</p>
Efficient	<p>Levy collection cost ratio (2015/16(e)): 5.4% (rank 45/72)</p>
Plain English Drafting	<p>Yes plain English drafting</p>
Duplication	<p>No duplication</p>
Flexibility	<p>Yes, flexible, levy rate in regulations</p>
Other Comments	<p>Significant regulatory burden exists, with 8 pieces of operative legislation. Consider whether these may be streamlined or amalgamated.</p>
<p><small>SOURCE: MINTER ELLISON AND ACIL ALLEN CONSULTING</small></p>	

**TABLE C.1** LEVY RATE BY COMMODITY

Commodity	Research levy rate	Marketing levy rate	Unit
Goat fibre	1.5%	NIL	Sale value
Wool	2%	NIL	Sale value shorn wool
Honey	\$0.015	NIL	Kilogram
Honey export	\$0.015	NIL	Kilogram
Dairy produce	\$0.0985	Yes but proportion not known	Kilogram
Coarse grains	0.99%	NIL	Value
Maize	0.693%	NIL	Value
Oilseeds	0.99%	NIL	Farm gate value
Wheat	0.99%	NIL	Value
Grain legumes	0.99%	NIL	Value
Cotton	\$2.21	NIL	Per 227kg (statistical bale weight)
Fodder	\$0.50	NIL	Tonne
Rice	\$2.94	NIL	Tonne
Sugar cane	\$0.70	NIL	Tonne
Pasture seeds	\$10.00-\$15.00	NIL	Tonne
Farmed prawns	\$0.0364	NIL	Kilogram
Forest Growers	\$0.10 \$0.055 \$0.05	Yes but proportion not known	Per cubic metre
Forest Industries Products	\$0.03 - \$0.29	Yes but proportion not known	Per cubic metre
Forest Industries Exports	\$0.03 - \$0.29	Yes but proportion not known	Per cubic metre
Forest Industries Imports	\$0.03 - \$0.29	Yes but proportion not known	Per cubic metre

Commodity	Research levy rate	Marketing levy rate	Unit
Almonds	\$0.01	NIL	Kilogram (with shell)
Shelled almonds	\$0.02	NIL	Kilogram
Almonds nonpareil	\$0.015	NIL	Kilogram (with shell)
Apple (non juicing or processing)	\$0.072	\$0.013	Kilogram
Pear (non juicing or processing)	\$0.00775	\$0.01249	Kilogram
Apples juicing	\$0.65	\$2.00	Tonne
Pears juicing	\$0.60	\$2.25	Tonne
Apples processing	\$1.30	\$4.00	Tonne
Pears processing	\$1.20	\$4.50	Tonne
Avocados fresh	\$0.03	\$0.045	Kilogram
Avocados processing	\$0.01	NIL	Kilogram
Bananas	\$0.0054	\$0.011497	Kilogram
Cherries	\$0.0397	\$0.03	Kilogram
Chestnuts	\$0.045	\$0.05	Kilogram
Citrus oranges	\$3.20	\$0.75	Tonne
Citrus other	\$3.20	NIL	Tonne
Custard apples	\$0.27	\$0.13	Tonne
Dried fruits	NIL	NIL	
Dried tree fruits prunes	NIL	\$13.00	Tonne
Dried tree fruits other	NIL	\$32.00	Tonne
Dried vine fruits	\$11.00	\$7.00	Tonne
Ginger	0.5%	NIL	First point of sale
Lychees fresh	\$0.05	\$0.025	Kilogram
Lychees processing	\$0.01	NIL	Kilogram
Macadamias	\$0.2458	Yes but proportion not known	Kilogram (dried nut kernel)
Mangos	\$0.75	\$0.01	Kilogram
Mushrooms	\$1.08	\$3.24	Kilogram of spawn
Olives	\$3.00	NIL	Kilogram
Onions	\$2.90	\$1.00	Tonne
Papaya fresh	\$0.01	\$0.01	Kilogram
Papaya processing	\$0.025	NIL	Kilogram
Passionfruit fresh	\$0.20	\$0.20	Per 18 litres or 8 kilograms
Passionfruit processing	\$0.015	\$0.015	Kilogram
Persimmons	\$0.0375	\$0.025	Kilogram
Pineapples fresh	\$2.90	\$2.00	Tonne
Pineapples processing	\$1.90	NIL	Tonne
Potatoes unprocessed	\$0.48	NIL	Tonne
Potatoes processed	\$0.49	NIL	Tonne

Commodity	Research levy rate	Marketing levy rate	Unit
Rubus	\$0.10	\$0.02	Kilogram
Stone fruit	\$0.00539	\$0.00441	Kilogram
Strawberries	\$7.87	\$0.13	Per 1000 strawberry runners
Sweet Potatoes	0.485%	1%	Market value
Table grapes (horticulture)	\$0.05	Yes but proportion not known	Kilogram
Turf	\$0.012	\$0.003	Per square metre
Vegetables	0.485%	NIL	Gross value first point of sale
Buffalo slaughter	\$4.60	NIL	Per head
Buffalo export	\$4.60	NIL	Per head
Beef slaughter	\$0.04	\$0.02	Kilogram
Cattle transactions non feed lot	\$1.50	\$3.08	Per head
Cattle transactions feed lot	\$0.92	\$3.66	Per head
Cattle exports	\$0.001587	\$0.007936	Kilogram
Cattle exports producer	\$0.92	\$3.66	Per head
Deer	NIL	NIL	
Deer slaughter	\$0.02	NIL	Kilogram
Goat slaughter	\$0.07	\$0.03	Per head
Goat transactions	\$0.167	\$0.105	Per head
Goat exports	\$0.10	\$0.40	Per head
Goat producers export	\$0.167	\$0.105	Per head
Lamb slaughter	\$0.09	\$0.07	Per head
Lamb transactions (value of lamb >\$75)	\$0.37	\$0.90	Per head
Lamb export	\$0.10	\$0.50	Per head
Lamb producer exports (value of lamb >\$75)	\$0.37	\$0.90	Per head
Macropods human consumption	\$0.04	NIL	Per carcase
Macropods other	\$0.03	NIL	Per carcase
Pig slaughter	\$1.00	\$2.25	Per head
Ratite slaughter	\$2.00		Per head (includes NRS levy)
Sheep slaughter	\$0.09	\$0.06	Per head
Sheep transactions (value of sheep >\$10)	\$0.18	Yes but proportion not known	Per head
Sheep exports	\$0.10	\$0.50	Per head
Sheep producer exports (value of sheep > \$10)	\$0.077	\$0.087	Per head
Aquatic animal exports	NIL	NIL	
Bees	NIL	NIL	

Commodity	Research levy rate	Marketing levy rate	Unit
Laying chickens	\$0.135	NIL	Per chick
Meat chickens	\$0.00195	NIL	Per head
Egg promotion	NIL	\$0.325	Per laying chick
Gapes (wine)	\$1.98	Yes but proportion not known	Tonne
Wine grapes (wine)	\$4.976	Yes but proportion not known	Tonne

SOURCE: ACIL ALLEN CONSULTING AND MINTER ELLISON

TABLE C.2 NRS LEVY VALUES

Commodity	Rate	Unit
Apples and pears (NRS Customs Levy)	\$0.01	Per box
	\$0.10 (juicing)	Tonne
	\$0.20 (Processing)	Tonnes
Aquatic animal export	\$0.00	
Buffalo slaughter	\$5.00	Per head
Cattle transactions (NRS levy)	\$0.29 cattle	Per head
	\$0.26 bobby calves	
Cattle live export (NRS)	\$0.29 cattle	Per head
	\$0.26 bobby calves	
Coarse grains (barley, oats, grain sorghum)	0.015%	Sale value
Dairy	NIL	Kilogram
Deer slaughter*	\$0.06	Kilogram
Dried fruits	NIL	
Game goats	\$0.03	Per carcase
Game pigs	\$0.25	Per carcase
Game kangaroos	\$0.03	Per carcase
Goat transactions and exports	\$0.06	Per head
Grain legumes	0.015%	Sale value
Honey and honey export	\$0.001	Kilogram
Horse slaughter	\$5.00	Per head
Lamb transaction and exports (<\$5 per head value)	NIL	Per head
Lamb transaction and exports (\$5-\$75 per head value)	0.00106666	Factor of sale value
Lamb transactions and exports (>\$75 per head value)	\$0.08	Per head
Laying chickens	\$0.04	Per chick
Macadamia	\$0.063	Kilogram
Macropods	\$0.03	Per carcase
Meat chickens	\$0.02	Per head
Oilseeds	0.015%	Farm gate value
Pig slaughter	\$0.175	Per head

Commodity	Rate	Unit
Ratite slaughter	\$2.00	Per head (includes R&D levy)
Sheep transaction and export (<\$5 per head value)	NIL	
Sheep transaction and export (\$5 - \$10 per head value)	0.00018	Factor of sale value
Sheep transaction and export (>\$10 per head value)	\$0.018	Per head
Stone Fruit	NIL	
Table grapes	NIL	
Wheat	0.015%	Sale value

* Note: if deer neither deemed cold nor hot carcase weight then charge is \$2.40 per deer
 SOURCE: ACIL ALLEN CONSULTING AND MINTER ELLISON

TABLE C.3 BIOSECURITY LEVY VALUES

Product	PHA or AHA	Levy value	Unit
Apples	PHA	\$0.02	Kilogram
Banana	PHA	<\$0.001	Kilogram
Cattle exports (producer)	AHA	\$0.13	Per head
Cherries	PHA	<\$0.003	Kilogram
Chestnuts	PHA	\$0.005	Kilogram
Citrus	PHA	\$0.30	Tonne
Coarse grains	PHA	0.01%	Sale value
Coarse grains (maize)	PHA	0.007%	Sale value
Cotton	PHA	\$0.04	Per 227 kilograms (statistical bale weight)
Dairy	AHA	NIL	Kilogram
Forest growers			
Goat transaction	AHA	\$0.045	Per head
Grapes	PHA	\$0.016	Tonne
Grain legumes	PHA	0.01%	Sale value
Honey and honey export	PHA	\$0.001	Kilogram
Lamb transaction and exports (<\$5 per head value)	AHA	NIL	Per head
Lamb transaction and exports (\$5-\$75 per head value)	AHA	0.0002	Per factor of sale value
Lamb transactions and exports (>\$75 per head value)	AHA	\$0.15	Per head
Laying chicken	AHA	\$0.0027	Per chick
Meat chicken	AHA	\$0.000194	Per chick
Nursery products	PHA	0.25%	Container amount
Oilseeds	PHA	0.01%	Farm gate value

Product	PHA or AHA	Levy value	Unit
Olives			
Onions	PHA	\$0.10	Tonne
Pears	PHA	NIL	
Pineapple	PHA	\$0.10	Tonne
Potatoes (processed)	PHA	\$0.01	Tonne
Potatoes (unprocessed)	PHA	\$0.02	Tonne
Rice	PHA	\$0.06	Tonne
Sheep transaction and export (<\$5 per head value)	AHA	NIL	
Sheep transaction and export (\$5 - \$10 per head value)	AHA	0.00018	Factor sale vale
Sheep transaction and export (>\$10 per head value)	AHA	\$0.018	Per head
Strawberries	PHA	\$0.13	Per 1000 strawberry runners
Stone fruit	PHA	\$0.0002	Kilogram
Sweet Potatoes	PHA	0.015%	Farm gate value
Wheat	PHA	0.01%	Sale value
Wine grapes (median)	PHA	\$0.024	Tonne
Vegetables	PHA	0.015%	First point of sale

SOURCE: MINTER ELLISON AND DEPARTMENT OF AGRICULTURE AND WATER RESOURCE

TABLE C.4 EMERGENCY RESPONSE LEVIES

Product	EPPR or EADR	Levy value	Units
Banana	EPPR	\$0.008	Kilogram
Chestnuts	EPPR	\$0.010	Kilogram
Coarse grains	EPPR	0.005%	Sale value
Cotton	EPPR	NIL	Per 227 kilograms (statistical bale weight)
Dairy	EADR	NIL	Kilogram
Dried vine fruits	EPPR	NIL	
Exotic soft woods	EPPR	\$0.050	Cubic metre of logs
Grain legumes	EPPR	0.005%	Sale value
Goat export (producers)	EADR	NIL	
Honey and honey export	EPPR	\$0.029	Kilogram
Oilseeds	EPPR	0.005%	Farm gate value
Lamb export (producers)	EADR	NIL	
Laying chicken	EADR	\$0.014	Per chick
Meat chicken	EADR	\$0.0003	Per head
Pig (slaughter)	EADR	NIL	Per head

Product	EPPR or EADR	Levy value	Units
Rice	EPPR	NIL	Tonne
Sheep export (producers)	EADR	NIL	
Sugar cane	EPPR	NIL	Tonne
Strawberries	EPPR	NIL	
Stone fruit	EPPR	NIL	Kilogram
Sweet Potatoes	EPPR	0.00%	
Table grapes	EPPR	NIL	
Wine grapes	EPPR	NIL	
Wheat	EPPR	0.005%	Sale value
Vegetables	EPPR	NIL	

SOURCE: ACIL ALLEN CONSULTING AND MINTER ELLISON



Table D.1 shows the RDCs and their prescribed organisation and the legislation pertaining to the prescribed body.

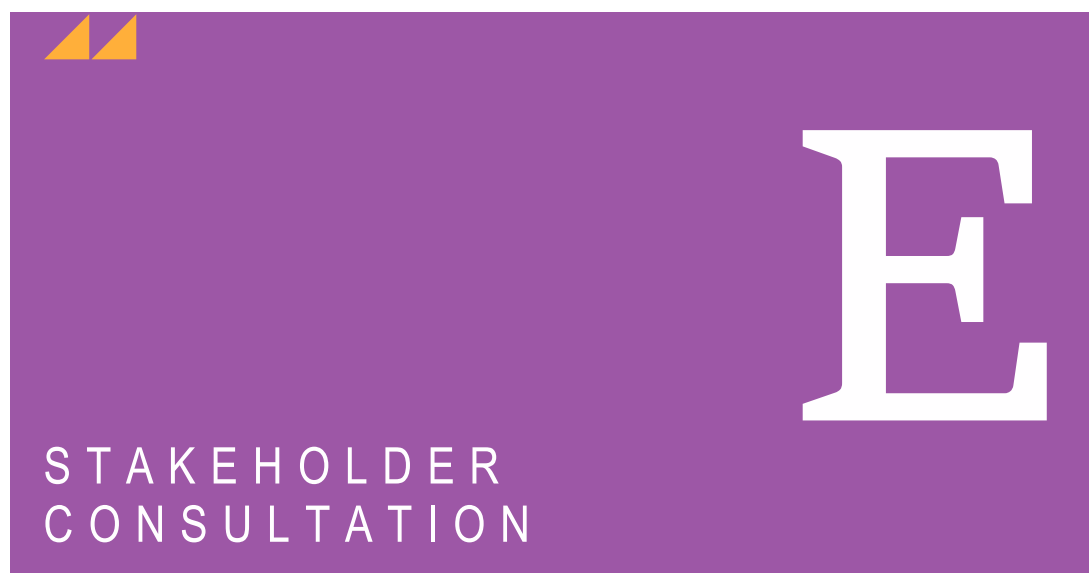
TABLE D.1 PRESCRIBED ORGANISATIONS

RDC	Prescribed organisation	Legislation pertaining to the prescription
Statutory RDCs		
Australian Grape and Wine Authority	Winemakers' Federation of Australia Wine Grape Growers Australia	s38A, s14, s27K, s29W, s31A Australian Grape & Wine Authority Act 2013
Cotton Research and Development Corporation	Cotton Australia Ltd	s24 and s29, Primary Industries Research and Development Act 1989
Fisheries Research and Development Corporation	National Aquaculture Council Commonwealth Fisheries Association National Seafood Industry Alliance Australian Recreational and Sport Fishing Confederation Inc. (RecFish)	s24 and s29, Primary Industries Research and Development Act 1989
Grains Research and Development Corporation	Grain Producers Australia Grain Growers Ltd	s24 and s29, Primary Industries Research and Development Act 1989
Rural Industries Research and Development Corporation	Australian Chicken Meat Federation National Farmers Federation	s24 and s29, Primary Industries Research and Development Act 1989
Industry owned		
Australian Egg Corporation Limited	None	N/A

RDC	Prescribed organisation	Legislation pertaining to the prescription
Australian Livestock Export Corporation Limited (LiveCorp)	Red Meat Advisory Council Limited (RMAC) Australian Livestock Exporters' Council Australian Meat Industry Council Sheepmeat Council of Australia Cattle Council of Australia Inc. Australian Lot Feeders Association Goat Industry Council of Australia	s59, Australian Meat and Live-stock Industry Act 1997
Australian Meat Processor Corporation	Red Meat Advisory Council Limited (RMAC) Australian Livestock Exporters' Council Australian Meat Industry Council Sheepmeat Council of Australia Cattle Council of Australia Inc. Australian Lot Feeders Association Goat Industry Council of Australia	s59, Australian Meat and Live-stock Industry Act 1997
Australian Pork Limited	None	N/A
Australian Wool Innovation Limited	None	N/A
Dairy Australia Limited	Australian Dairy Farmers Ltd	Schedule 6 (clause 14), Primary Industries (Excise) Levies Act 1999
Forest and Wood Products Australia	Australian Forest Growers Australian Plantation Products & Paper Industry Council Ltd. National Association of Forest Industries Limited	Schedule 10, Primary Industries (Excise) Levies Act 1999
Horticulture Innovation Australia Limited	Almond Board of Australia Apple & Pear Australia Ltd Avocados Australia Ltd Cherry Growers of Australia Inc Chestnuts Australia Inc. Citrus Australia Ltd Custard Apples Australia Inc Dried Fruits Australia Australian Macadamia Society Ltd Australian Nashi Growers Association Nursery & Garden Industry Australia Ltd Passionfruit Australia Inc AUSVEG Ltd Potato Processors Association of Australia Summerfruit Australia Ltd Strawberries Australia Inc.	Schedule 15, Primary Industries (Excise) Levies Act 1999

RDC	Prescribed organisation	Legislation pertaining to the prescription
	Australian Mushroom Growers Association Ltd Onions Australia Australian Table Grape Association Inc Australian Mango Industry Association Australian Papaya Industry Association Australian Lychee Growers Association Persimmons Australia Inc Raspberries and Blackberries Australia Turf Producers Australia Ltd Australian Banana Growers' Council Inc. Growcom Australia (representing pineapples) Australian Olive Association Ltd Australian Sweetpotato Growers Inc	
Meat and Livestock Australia	Red Meat Advisory Council Limited (RMAC) Australian Livestock Exporters' Council Australian Meat Industry Council Sheepmeat Council of Australia Cattle Council of Australia Inc. Australian Lot Feeders Association	s59, Australian Meat and Live-stock Industry Act 1997
Sugar Research Australia Limited	Australian Cane Farmers Association Ltd Canegrowers Australia (formerly Queensland Cane Growers Organisation Ltd) Australian Sugar Milling Council Proprietary Ltd	Schedule 24, Primary Industries (Excise) Levies Act 1999

SOURCE: DEPARTMENT OF AGRICULTURE AND WATER RESOURCES



Eight workshops around the country (Canberra, Melbourne, Sydney and Brisbane) and several stakeholder interviews were conducted as part of this review. See **Table E.2** below for a list of stakeholders.

The workshops sought views on the levies system's strengths, the challenges faced by stakeholders in working with the system and opportunities for improvement (See **Box E.1** below).

A number of issues outside the study's scope were not covered at the workshops, including:

- matching Commonwealth funding for levies
- the cost recovery model for the administration of levies
- other Commonwealth and State/Territory agricultural levies and funding
- the overall performance of the R&D, marketing, biosecurity and residue testing systems.

BOX E.1 OVERVIEW OF THE WORKSHOP/INTERVIEW AGENDA

The program was as follows:

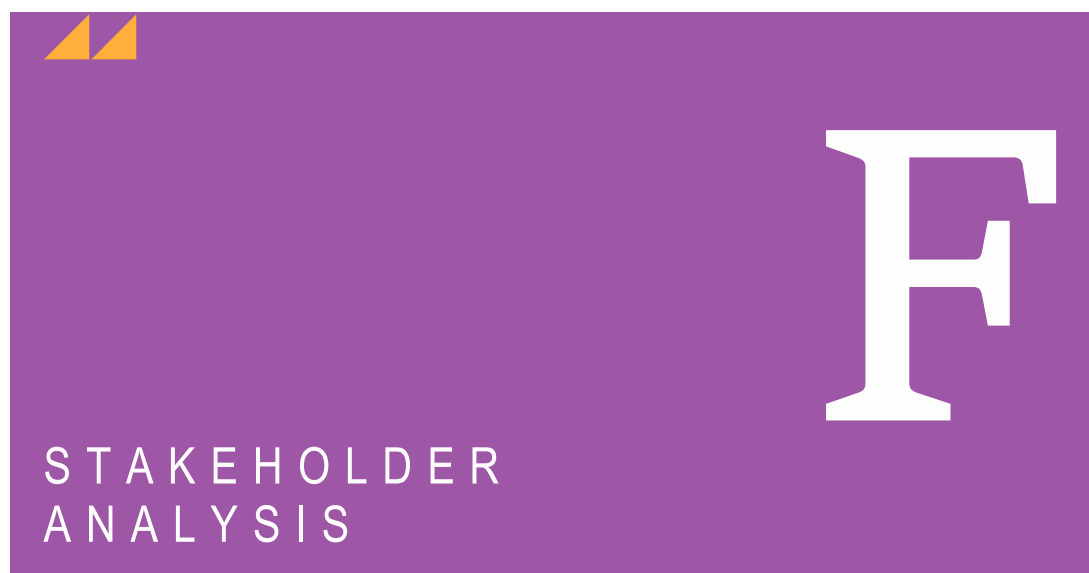
- Welcome and introductions
- The current levy system — Overview of levies and associated legislation, processes, and roles in the current levy system
- Key strengths and issues facing the levy system — What are the key strengths of the levy system that need to be sustained? — What are the key challenges your organisation and industry face in managing levy system processes
- Opportunities to improve the levy system? — What are the opportunities to improve the key levy processes for your organisation/industry and overall system?
- What needs to happen to realise these opportunities? — Which opportunities will make the greatest improvements to the levies system? — What drivers need to be harnessed or addressed to realise the opportunities?
- Conclusion — Summary of workshop findings and next steps to complete the study.

SOURCE: ACIL ALLEN CONSULTING AND MINTER ELLISON

TABLE E.1 STAKEHOLDER CONSULTATIONS

Organisation	Workshop attendee	Interview
Agforce Qld	√	
Australian Alpaca Association	√	
Australian Banana Growers Council	√	
Australian Chicken Meat Federation	√	
Australian Dairy Farmers	√	
Australian Dairy Products Federation	√	
Australian Fodder Industry Association	√	
Australian Forest Products Association	√	
Australian Ginger		√
Australian Honey Bee Industry Council	√	
Australian Lot Feeders Association	√	
Australian Macadamia Society	√	
Australian Meat Industry Council	√	
Australian Mushroom Growers Association	√	
Australian Mushroom Growers Association	√	
Australian Nut Industry Council	√	
Australian Oilseeds Federation		√
Australian Pork Limited	√	
Australian Sugar Milling Council	√	
Australian Tea Tree Industry Association	√	
Australian Truffle Growers Association	√	
Australian Truffle Growers Association	√	
Australian Wool Innovation Limited	√	
Avocados Australia	√	
Canegrowers	√	
Cattle Council	√	√
Chestnuts Australia (also representing Walnut, Pistachio and Hazelnuts)	√	
Citrus Australia	√	
Commonwealth Fisheries Association	√	
Cotton Australia	√	√
Cotton Research and Development Corporation	√	√
Council of Rural Research and Development Corporations	√	

Organisation	Workshop attendee	Interview
Custard Apples Australia Inc	√	
Dairy Australia	√	√
Fisheries Research and Development Corporation	√	
Forest & Wood Products Australia	√	
Grain Producers Australia	√	
GrainGrowers Limited	√	
Grains Research and Development Corporation	√	
Growcom	√	
Harness Racing Australia		√
Horticulture Innovation Australia Limited	√	√
LiveCorp	√	
Maize Industry Association	√	
Melons Australia	√	
Miracle Dog Consulting	√	
MLA	√	√
National Farmers Federation	√	
NSW Farmers		√
Nursery and Gardens Industry Australia	√	
Onions Australia	√	
Passionfruit Australia Incorporated	√	
PGA of WA		√
Plant Health Australia	√	√
Potato Processing Association of Australia	√	
Pulse Australia		√
Rural Industries Research and Development Corporation	√	
Sheep Meat Council	√	
Stonefruit Australia	√	
Strawberries Australia	√	
Sugar Research Australia	√	
Western Australian Farmers Federation		√
WFA		√
Wine Australia	√	
Wool Producers Australia		√

**TABLE F.1** SUMMARY OF STAKEHOLDER CONSULTATIONS ON LEVY ESTABLISHMENT

Cause	Consequence	Solution options
Issue: Levies establishment industry's choice – but dependent on industry size and maturity		
<ul style="list-style-type: none"> – Principle of industry self determination of whether or not to establish a levy and for what purposes (functions) 	<ul style="list-style-type: none"> – Incomplete coverage of sectors and functions – Hard to understand if there are gaps or how covered elsewhere 	<ul style="list-style-type: none"> – Create road map including pathway for additional (including new and emerging industries) to join levy system – Make levies compulsory – Greater facilitation
Issue: Piecemeal levy establishment		
<ul style="list-style-type: none"> – Occurs on a levy by levy and industry by industry basis – Industries are self-defined – New industry levies are likely to be smaller given levy system is “full” with 74 commodities already levied 	<ul style="list-style-type: none"> – Sub-optimal new levies – Benefit of combining levies and reforming system not realised 	<ul style="list-style-type: none"> – Streamline levy arrangements to make consolidation easier – Provide consolidation incentives – Offer a two part model (two separate systems) to make it easier for new/smaller entrants
Issue: What is a levy established for? (R&D, biosecurity etc.)		
<ul style="list-style-type: none"> – Need to be agreed up front – Open to interpretation 	<ul style="list-style-type: none"> – Adjustment of levy allocations (to functions and LRBs) and rates is not cost effective for many industries – Demand for levy to be used to fund more functions (e.g. PIB capacity, policy development, advocacy and other programs) 	<ul style="list-style-type: none"> – Ensure process to adjust levies is cost effective/flexible – Add new functions – Tighter function definition – Allow LRB greater discretion on allocation within functions
Issue: Matching Commonwealth funding for R&D		

Cause	Consequence	Solution options
<ul style="list-style-type: none"> - Government commitment (paid through LRB rather than levy system) - Matching funding for new levies is required to be offset by the Department. 	<ul style="list-style-type: none"> - Strong incentive to establish levies within industry - Bias towards R&D levies - Department cannot fund levy without efficiency gains or reduced services elsewhere - Debate on what the matching dollar should be used for and who decides with LRBs 	<ul style="list-style-type: none"> - Match other functions equally within existing cap - Remove matching R&D funding (not supported by stakeholders) - Separate matching R&D from Department's operational budget - Reduce the proportion of funds matched (e.g. match 50%) and allocate through other means
Issue: Levy establishment cost		
<ul style="list-style-type: none"> - Establishment requires industry capability and funding to "pass a reasonable test" (Levy Principles and Guidelines (LPG)) - Industries may not have resources to establish levy 	<ul style="list-style-type: none"> - Levy potential not realised - Preferences well-resourced industries and PIBs 	<ul style="list-style-type: none"> - Offer recoup of costs if successful from levy revenue - Two systems: if the industry is not able to afford the cost of establishing a levy – offer an alternative
Issue: Establishment criteria		
<ul style="list-style-type: none"> - LPG are not in plain English - LPG collection lacks sufficient guidance on tasks and criteria to establish (and review) levies - Potential levy payers are not fully known increasing cost 	<ul style="list-style-type: none"> - Variable interpretation incurs unnecessary cost and inconsistent application - Sets an implicit industry maturity (levy readiness) threshold - May result in some industries not establishing levies where there is a net benefit 	<ul style="list-style-type: none"> - Update LPG in plain English - Tighter definition - More clarity less prescription - Provide templates/pro formas, case studies and examples to assist industries in making an application - Dedicated and knowledgeable department staff to assist with levy establishment and review
Issue: Levy are tailored and must be designed and agreed upfront		
<ul style="list-style-type: none"> - Levy rate, collection instrument, estimated revenue, functional allocation, and recipient body must be defined upfront 	<ul style="list-style-type: none"> - Levy is fit for purpose - Trade-off between willingness to pay and need creates insufficient or surplus funds for function - Fixes allocation to functions limiting dynamic adjustment of levy mix 	<ul style="list-style-type: none"> - Move to one levy and establish allocation function elsewhere - Create mechanisms for dynamic adjustment - Keep levies tailored as one size does not fit all
Issue: PIB and levy payer rights and obligations unclear, misunderstood and inconsistent		

Cause	Consequence	Solution options
<ul style="list-style-type: none"> No taxation without representation principle is dealt with in two places Levy (allocation to function) Recipient body (industry role in governance and allocation and spending of funds) Not consistently defined and vary by LRB due to different functions and governance 	<ul style="list-style-type: none"> Confusion as to what rights are and how to exercise PIB need resources and capability to meet rights and obligations but can't access levy funds to do so (except for AHA/PHA membership) Disconnect between PIBs, RDCs and levy payers 	<ul style="list-style-type: none"> PIB that puts up levy is proscribed as RO in both levy and LRB New PIBs can be added once they demonstrate they represent a significant proportion Define roles more tightly Road map on levy and LRB roles Make roles to LRB consistent

SOURCE: ACIL ALLEN AND MINTER ELLISON

TABLE F.2 SUMMARY OF STAKEHOLDER CONSULTATIONS ON LEVY COLLECTION

Cause	Consequence	Solution options
Issue: Cost collection asymmetry		
<ul style="list-style-type: none"> Instruments tailored for each levy taking into consideration the practical collection points available in the industry's supply chain and the level of acceptable "leakage" 	<ul style="list-style-type: none"> Reasonable average cost but variable High for industries with complex supply chains, small levies, expensive anti leakage conditions Number of instruments barrier to consolidation 	<ul style="list-style-type: none"> One levy collection instrument (and tax) for all industries Ensure barriers to voluntary consolidation are removed Streamline/harmonise the collection process by reducing the number (or variability) of collection points Co-regulatory approaches where industry or LRB can collect more efficiently with appropriate governance
Issue: Transparent but confusing		
<ul style="list-style-type: none"> Levy purpose, rates and collection instrument tailored for each industry 	<ul style="list-style-type: none"> Bill of sale clearly states purpose of levy and amount paid Many producers contribute to multiple levies which can be confusing 	<ul style="list-style-type: none"> One tax with allocations dealt with elsewhere
Issue: Number of instruments and choice of instrument		
<ul style="list-style-type: none"> Instruments tailored for each levy 	<ul style="list-style-type: none"> Barrier to levy adjustment, consolidation and introduction of more efficient instruments 	<ul style="list-style-type: none"> One tax and collection instrument (e.g. "Farmer BAS administered by ATO) Ensure barriers to voluntary consolidation are removed
Issue: Voluntary contributions system		

Cause	Consequence	Solution options
<ul style="list-style-type: none"> – Ability for industries (and other service providers) to make voluntary contributions which attract matching Commonwealth funding through RDCs where the R&D levies is less than the 0.5 per cent cap – Some industries are too small and/or unable to raise a levy and therefore have a voluntary contribution system (e.g. Class B HAL members) 	<ul style="list-style-type: none"> – This effectively provides a separate system to funds raising under the levy system – a voluntary system is inherently more flexible and has no government interference, the funds can be collected and distributed and utilised as the industry sees fit at that time. Rates, instruments and uses etc. can be changed at any time with very limited processes. These schemes are less transparent and accountable 	<ul style="list-style-type: none"> – May provide an alternative and more efficient option to emerging industries or small industries. Works especially well where the supply chain collection point is tight allowing for minimal leakage. – Develop a threshold level by which if not passed then cannot establish a mandatory levy and instead should consider a voluntary contribution scheme – May also provide a solution to other industries with dynamic response issues – a VC could be set up quickly and easily to provide funds for a specific industry priority

SOURCE: ACIL ALLEN AND MINTER ELLISON

TABLE F.3 SUMMARY OF STAKEHOLDER CONSULTATIONS ON LEVY DISBURSEMENTS

Cause	Consequence	Solution options
Issue: Levy accountability		
<ul style="list-style-type: none"> – Principle of providing funds to LRBs “at arm’s length” to industry and Government (especially RDCs) – Levy disbursed to 18 recipient bodies with different accountability rules to industry and government – Accountability split between levy system and LRB <ul style="list-style-type: none"> – Levy system defines rate, function and which LRB receives – LRB spends allocated funds and reports on results to industry – Limited choice as to who receives funds (must be one of the 18 LRBs and difficult to move between RDCs) <p>Benefit levy funds invested by LRBs vary, hard to define and reported inconsistently</p>	<ul style="list-style-type: none"> – Industry and government need to engage with many LRB and require resources to do so but may not have – LRBs vary in actual and perceived accountability and performance – Confusion of how accountability is split between levy and LRB systems and how to exercise accountability rights – Concern around industry and Government control of LRBs and access to levy funds – Increasing LRB accountability and cost to industry and Government – Governance concerns around individual LRBs (especially RDCs) impacting confidence in and the functioning of both levy and LRB systems 	<ul style="list-style-type: none"> – PIBs, Government and LRBs can access levy register for accountability purposes – Joint industry-Government accountability agreement with LRB (e.g. joint RDC SFA) – Develop road map of industry, Government and LRB accountabilities for levy system and LRBs – Standardise accountabilities across all levies and LRBs – Government role be reduced by removing (or reducing) the matching component – this would depoliticise the levy system and would remove the bureaucratic burdens on the LRBs
Issue: Levy payers not known		

Cause	Consequence	Solution options
<ul style="list-style-type: none"> – Only collection agents know who the levy payers are – Privacy Act limitations 	<ul style="list-style-type: none"> – Government, PIBs and LRBs cannot communicate with all levy payers – They also have other reasons as to why the need to communicate which may or may not be acceptable or possible (e.g. biosecurity responses) 	<ul style="list-style-type: none"> – Levy register available to Government, LRBs and PIBs for levy and other agreed (LRB accountability, biosecurity) purposes – Tie it to the tax system like ATO and ABNs/BAS system etc.
Issue: Fiscal in-balance and ability to re-allocate disbursed funds within and between LRBs and functions		
<ul style="list-style-type: none"> – Levy funds may be insufficient or surplus to requirements after disbursements – LRBs cannot readily reallocate surplus funds to other functions 	<ul style="list-style-type: none"> – Once collected a levy can only be used for the purpose for which it was collected (e.g. using R&D funds for marketing or transferring AHA/PHA funds to R&D or NRS funds to AHA) – This is especially problematic in dynamic industries and when an industry has large reserves in the 'wrong' category and has to raise a separate levy to undertake the work needed to benefit the industry. – Also issues to do with funds that have already been committed to a specific project/program that need to be spent on that commitment even if industry views change 	<ul style="list-style-type: none"> – Ensure each industry levy function has a financial buffer (reserves or line of credit) – Establish process where industry-government-LRBs can cost effectively adjust disbursements. This should not require Parliamentary approval provided the overall levy burden is not increased. – The disbursement allocation should be aligned with LRB planning cycles (e.g. 3-5 years) to maintain a strategic focus
Issue: Cross jurisdictional issues (other levies)		
<ul style="list-style-type: none"> – Other Commonwealth and State levies contribute to the functions provided by the LRBs – This includes fisheries levies which are eligible for matching R&D funding through FRDC 	<ul style="list-style-type: none"> – Where aligned with LRBs improve coordinated delivery – May limit transition to more effective levies and where not aligned create potential for mismanagement of funds e.g. duplication of research projects – Contribute to complexity of how functions are funded 	<ul style="list-style-type: none"> – Integrate as part of broader reform to create more efficient levy (and overall tax) system and effectiveness of functions across industry and all levels of Government

SOURCE: ACIL ALLEN AND MINTER ELLISON

TABLE F.4 SUMMARY OF STAKEHOLDER CONSULTATIONS ON LEVY REVIEW

Cause	Consequence	Solution options
Issue: Variable review needs		
<ul style="list-style-type: none"> – The purpose of reviewing levies is to determine whether they should continue or be adjusted – Reviews on continuing levies can be initiated by either Government (e.g. sunset provisions) or industry (on a as needs basis) – Reviews to adjust the rate, collection and disbursement of levies can be on a scheduled (e.g. Wool Poll) or needs basis (initiated by Government, LRBs or industry) 	<ul style="list-style-type: none"> – The variable needs has led to inconsistent levy reviews leading to a situation where some levies have not been reviewed and others are reviewed too often – The variable needs result in differing expectations of reviews and inclusion of LRB performance in the reviews – Levies are rarely reviewed in groups or by theme unless triggered by external forces (e.g. Senate Inquiries and sunseting provisions) 	<ul style="list-style-type: none"> – Clearly define the different purposes for levy reviews <ul style="list-style-type: none"> – Allocating – adjusting levy rates and disbursements – Efficiency – of collection instruments – Strategic - continuance – Ensure each commodity has a fit for purpose process in place to review levies regularly – Align levy review schedules with LRBs and across industry groups to encourage coordination, collaboration and consolidation to improve functional effectiveness
Issue: The legislative structures and processes underpinning levies vary across levies		
<ul style="list-style-type: none"> – The tailored nature of each commodity's levies, the progressive addition of new levies, LRB governance requirements (e.g. polls), industry structures (e.g. RMAC) and constitutional constraints mean the review processes varies across industries, commodities and levies – The LCP and sunset provisions provide generic principles and processes rather than specific guidance – Levy reviews are confused with or become LRB reviews 	<ul style="list-style-type: none"> – Many adjustments require unnecessary and costly legislative and regulatory changes even when the Department, industry and LRBs agree – Levies don't get reviewed or are reviewed inconsistently and levies rather than system reviewed – Polls expensive and become "vote of confidence in LRB" – Sunset capability and preparedness – Inflexibility limits dynamic adjustment 	<ul style="list-style-type: none"> – Establish review needs decision hierarchy and delegate down as much as possible with agreed schedules – Polls for all industries – Proving the existence of market failure a second time (i.e. following establishment) is unnecessary – "Ikea flat pack" approach to levy review – i.e. increased guidance material, case studies etc – CPI Review would increase levies in line with in costs may be better than no review
Issue: Levy review costs and risks		
<ul style="list-style-type: none"> – Each levy has different numbers of levy payers and industry structures – PIB capability and support varies over time – LRB support and performance varies over time – Reviews can become operationally and political destabilising 	<ul style="list-style-type: none"> – Avoidance or reviews – Lack of resources – Spillover into wider issues 	<ul style="list-style-type: none"> – Clearer definition and guidance on the differing review needs – Ensure LRBs reviews include all stakeholders – Make "simple adjustments" administrative so that they can be implemented once agreed by industry, LRBs and Government – Provide funds from levies to finance review contribution (including PIB roles) – Recognise that once regular review occur simple adjustments will become less contentious

SOURCE: ACIL ALLEN AND MINTER ELLISON