



# **Primary Industries Levies and Charges Collection (Forest and Wood Products) Regulations**

**Statutory Rules 1994 No. 204 as amended**

made under the

*Primary Industries Levies and Charges Collection Act  
1991, the Forest Industries Research Export Charge Act  
1993, the Forest Industries Research Import Charge Act  
1993 and the Forest Industries Research Levy Act 1993*

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Consolidated as in force on 4 August 1999

(includes amendments up to SR 1997 No. 202)

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**1 Citation** [see Note 1]

These Regulations may be cited as the Primary Industries Levies and Charges Collection (Forest and Wood Products) Regulations.

**2 Commencement**

These Regulations commence on 1 July 1994.

**3 Incorporation of Primary Industries Levies and Charges Collection Regulations**

The Primary Industries Levies and Charges Collection Regulations are incorporated and must be read as one with these Regulations.

**4 Interpretation**

- (1) In these Regulations, unless the contrary intention appears:

*annual return* means an annual return lodged under regulation 18.

*charge* includes export charge and import charge.

*Collection Act* means the *Primary Industries Levies and Charges Collection Act 1991*.

*cypress sawlog* means a cypress log intended for processing for the purposes of producing a timber product.

*export charge* means export charge imposed on logs by the Export Charge Act.

*Export Charge Act* means the *Forest Industries Research Export Charge Act 1993*.

*export woodchip softwood pulplog* means a softwood log intended for processing for the purposes of producing woodchips for export.

*export woodchip hardwood pulplog* means a hardwood log intended for processing for the purposes of producing woodchips for export.

**hardwood sawlog** means a hardwood log intended for processing for the purposes of producing a timber product.

**import charge** means import charge imposed on forest products by the Import Charge Act.

**Import Charge Act** means the *Forest Industries Research Import Charge Act 1993*.

**import return** means an import return lodged under regulation 11.

**levy** means levy imposed on logs by the Levy Act.

**Levy Act** means the *Forest Industries Research Levy Act 1993*.

**levy year**, in relation to logs and forest products, means a period prescribed under regulation 5.

**paper pulplog** means a log intended for processing for the purpose of producing a paper or pulp product.

**plywood and veneer log** means a log intended for processing for the purpose of producing a plywood or veneer product.

**quarter** means the period of 3 months ending on the last day of September, December, March or June in a levy year.

**quarterly return** means a quarterly return lodged under regulation 13.

**return** includes an annual return, an import return and a quarterly return.

**softwood sawlog** means a softwood log intended for processing for the purposes of producing a timber product.

**wood panels pulplog** means a log intended for processing for the purposes of producing a panel board product.

**working day** means a day that is not a Saturday, a Sunday or a public holiday in any State or Territory.

## **5 Period constituting a levy year**

For the purposes of the definition of **levy year** in subsection 4 (1) of the Collection Act, each of the following periods is prescribed in relation to logs and forest products:

- (a) the period beginning when these Regulations commence and ending on 30 June 1995;
- (b) each financial year after 30 June 1995.

**6 Prescribed forest products**

For the purposes of paragraph (b) of the definition of *forest products* in subsection 3 (1) of the Import Charge Act the following products, being products described in Chapter 44 of Schedule 3 to the *Customs Tariff Act 1987*, are forest products:

- (a) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared;
- (b) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm;
- (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 6mm;
- (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, other than wood that is dowelling or picture frame moulding;
- (e) particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances;
- (f) fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances;
- (g) plywood, veneered panels and similar laminated wood.

**7 Rates of levy for different classes of logs**

For the purposes of subsection 6 (2) of the Levy Act, the rate set out in column 3 of an item in the Schedule is the rate of levy for the class of logs specified in column 2 of the item.

**8 Average value of a class of logs**

- (1) For the purpose of subsection 6 (5) of the Levy Act, the average value of a class of logs for a financial year (in this regulation called *current year*) is determined by the formula:

$$\frac{\text{year1} + \text{year2} + \text{year3}}{3}$$

where:

*year1* is the value of the class of logs produced in the financial year ending 1 year before the start of the current year; and

*year2* is the value of the class of logs produced in the financial year immediately before the current year; and

*year3* is the estimated value of the class of logs to be produced in the current year.

- (2) A reference to the value of the class of logs produced or to be produced in a financial year is a reference to:
- (a) the gross value of the class of logs produced in that year; or
  - (b) the estimated gross value of the class of logs produced or to be produced in that year;
- by the forest and wood products industry as shown in the official statistics supplied by the Australian Bureau of Agricultural and Resource Economics.

**9 When is levy and charge due for payment?**

- (1) Forest industries levy and export charge payable for logs is due for payment:
- (a) on the day on which a return is lodged in relation to the logs; or
  - (b) if the producer does not lodge a return within the period required under regulation 14 — on the last day of that period.

*Note* For penalty, see s 15 of the Collection Act.

- (2) Forest industries import charge payable for forest products is due for payment on the day on which an import return is lodged in relation to the forest products.

*Note* For penalty, see s 15 of the Collection Act.

**10 Exemption from levy and charge**

For the purposes of subsection 6 (6) of the Levy Act, subsection 6 (2) of the *Export Charge Act 1993* and subsection 6 (5) of the *Import Charge Act 1993*, forest industries levy or charge is not payable if the total amount of levy and charge that a producer is liable to pay is less than \$330 in a levy year.

**11 Who must lodge an import return?**

A producer who is liable to pay forest industries import charge is required to lodge an import return.

*Note* For penalty, see s 24 of the Collection Act.

**12 When must import return be lodged?**

A producer required to lodge an import return in relation to forest products must lodge it on or before the day on which the producer enters the forest products for home consumption.

**13 Who must lodge a quarterly return?**

A producer who is liable to pay forest industries levy or export charge is required to lodge a quarterly return.

*Note* For penalty, see s 24 of the Collection Act.

**14 When must quarterly return be lodged?**

A producer required to lodge a quarterly return for a quarter must lodge it on or before the 28th day of the month that commences immediately after the end of the quarter.

**15 Applications for exemption from lodging quarterly returns**

A producer may apply for exemption from the obligation to lodge quarterly returns for a levy year in relation to levy or export charge if there are reasonable grounds for believing that the total amount of levy and export charge for which the producer will be liable in that levy year is likely to be less than \$1,000.

**16 Form of application for exemption**

An application for an exemption from the obligation to lodge quarterly returns for a levy year must:

- (a) set out the following particulars:
  - (i) the full name and business address or residential address of the applicant, not being the address of a post office box or post office bag;
  - (ii) if the applicant has a post office box address or a post office bag address — that address;
  - (iii) if the applicant has an Australian Company Number — that number; and
- (b) include (as the case requires):
  - (i) a statement that the applicant is or may become liable to pay levy or export charge for that year; and
  - (ii) a statement that the applicant is or may become liable to pay an amount under subsection 7 (1) or (2) or (3) of the Collection Act for the year; and
- (c) include a statement that the applicant believes that the total amount of levy and export charge that the person is or may become liable to pay is likely to be less than \$1,000 in that levy year; and
- (d) be lodged with the Secretary at the office of the Department in Canberra.

**17 Grant or refusal of exemption**

Within 14 working days after a producer lodges an application for exemption, the Secretary must:

- (a) decide whether to grant or refuse the application; and
- (b) give the producer written notice of the decision addressed to the producer at the producer's last notified address.

**18 Who must lodge an annual return?**

A producer who has been granted an exemption from lodging a quarterly return must lodge an annual return.

*Note* For penalty, see s 24 of the Collection Act.

**19 When must an annual return be lodged?**

An annual return must be lodged on or before 28 August of the calendar year in which the levy year ends.

**20 Continuation of exemption**

If a producer who is exempt from lodging quarterly returns for a levy year lodges an annual return for the year, then within 14 working days after the annual return is lodged, the Secretary must:

- (a) decide whether or not to continue the exemption for the following year; and
- (b) give the producer written notice of the decision addressed to the producer at the producer's last notified address.

**21 What must Secretary consider when deciding whether to grant or continue an exemption?**

When deciding whether to grant a producer exemption from the obligation to lodge quarterly returns, or to continue a producer's exemption from the obligation, the Secretary must have regard to:

- (a) any information that is available to the Secretary about the amount of the liability that the producer is likely to incur in the year; and

- (b) the amount of levy or export charge payable, or the amount payable by the producer under subsection 7 (1), (2) or (3) of the Collection Act, for the previous levy year.

**22 When must quarterly return be lodged if exemption refused or discontinued?**

A producer who receives notice of a refusal to grant, or of a refusal to continue, an exemption for a levy year must, within 28 days of receiving the notice, lodge a quarterly return for each quarter of the year that ended before the producer received the notice.

**23 Form of return**

- (1) A return must:
  - (a) set out the particulars, mentioned in this regulation, that are applicable to the producer lodging the return; and
  - (b) include a declaration, signed by the producer, that the particulars set out in the return are correct in every material particular; and
  - (c) if the return is in relation to a levy or export charge — be lodged at the office of the Secretary of the Department in Canberra; and
  - (d) if the return is an import return — be lodged with the Australian Customs Service.
- (2) A producer:
  - (a) who is liable to pay forest industries levy or export charge; and
  - (b) who is the operator of more than one mill to which logs are delivered;must provide a single return containing all the particulars for each mill of which the producer is the operator.
- (3) The following particulars must be included in a return:
  - (a) the full name and business address or residential address of the producer, not being the address of a post office box or post office bag;

- (b) if the producer has a post office box address or a post office bag address — that address;
  - (c) if the return is a quarterly return or an annual return — the quarter or levy year to which the return relates;
  - (d) if the producer has an Australian Company Number — that number.
- (4) If a return is in relation to a levy, the following particulars for the relevant period must also be included in the return:
- (a) the quantity (in cubic metres) of each class of logs delivered to the mill;
  - (b) the amount of levy payable for each class of logs;
  - (c) the total amount of levy payable.
- (5) If a return is in relation to an export charge, the following particulars for the relevant period must also be included in the return:
- (a) the quantity (in cubic metres) of each class of logs exported from Australia;
  - (b) the amount of export charge payable for each class of logs;
  - (c) the total amount of export charge payable.
- (6) If a return is in relation to an import charge, the following particulars for the relevant period must also be included in the return:
- (a) the quantity of each class of forest product imported into Australia;
  - (b) the amount of import charge payable for each class of forest product;
  - (c) the total amount of import charge payable.

## **24 Records**

- (1) For each levy year a producer must keep proper records showing, as the case requires:
- (a) the quantity (in cubic metres) of each class of logs delivered to each mill of the producer in each quarter; and

- (b) the quantity (in cubic metres) of each class of logs exported from Australia by the producer in each quarter; and
- (c) the quantity of each class of forest product entered for home consumption by the producer; and
- (d) the total amount of:
  - (i) forest industries levy payable by the producer in each quarter; and
  - (ii) forest industries export charge payable by the producer in each quarter; and
- (e) the total amount of forest industries import charge payable by the producer in relation to the forest products entered for home consumption by the producer; and
- (f) the total amount of:
  - (i) forest industries levy paid by the producer in each quarter; and
  - (ii) forest industries export charge paid by the producer in each quarter; and
- (g) the total amount of forest industries import charge paid by the producer in relation to the forest products entered for home consumption by the producer.

Penalty: 10 penalty units.

- (2) The producer must keep the records for 5 years after the last day for lodging a return to which the records relate.

Penalty: 10 penalty units.

## **25 Review of decisions**

- (1) Application under the *Administrative Appeals Tribunal Act 1975* may be made to the Administrative Appeals Tribunal for the review of a decision of the Secretary:
  - (a) refusing to grant an exemption under regulation 17; or
  - (b) refusing to continue an exemption under regulation 20.

- (2) A notice given under regulation 17 or 20 in relation to the decision must include a statement to the effect:
  - (a) that, subject to the *Administrative Appeals Tribunal Act 1975*, an application may be made to the Administrative Appeals Tribunal for review of the decision to which the notice relates; and
  - (b) that a person whose interests are affected by the decision may request a statement under section 28 of that Act.
- (3) A failure to comply with subregulation (2) in relation to a decision does not affect the validity of the decision.

## The Schedule

(regulation 7)

### RATES OF LEVY FOR DIFFERENT CLASSES OF LOGS

<b>Column 1 Item</b>	<b>Column 2 Class of logs</b>	<b>Column 3 Rates of levy (cents per cubic metre)</b>
1	Export woodchip softwood pulplog	0
2	Export woodchip hardwood pulplog	3.5
3	Wood panels pulplog	10
4	Plywood and veneer log	15
5	Softwood sawlog (other than cypress sawlog)	29
6	Hardwood sawlog	22
7	Cypress sawlog	22
8	Paper pulplog	0

**Table of Statutory Rules**

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## **Notes to the Primary Industries Levies and Charges Collection (Forest and Wood Products) Regulations**

### **Note 1**

The Primary Industries Levies and Charges Collection (Forest and Wood Products) Regulations (in force under the *Primary Industries Levies and Charges Collection Act 1991*, the *Forest Industries Research Export Charge Act 1993*, the *Forest Industries Research Import Charge Act 1993* and the *Forest Industries Research Levy Act 1993*) as shown in this consolidation comprise Statutory Rules 1994 No. 204 amended as indicated in the Tables below.

### **Table of Statutory Rules**

<b>Year and number</b>	<b>Date of notification in <i>Gazette</i></b>	<b>Date of commencement</b>	<b>Application, saving or transitional provisions</b>
1994 No. 204	28 June 1994	1 July 1994	
1997 No. 202	25 July 1997	1 Aug 1997	—

**Table of Amendments**

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**Table of Amendments**

ad. = added or inserted      am. = amended      rep. = repealed      rs. = repealed and substituted

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<b>Provision affected</b>	<b>How affected</b>
R. 10 .....	am. 1997 No. 202
The Schedule.....	am. 1997 No. 202

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