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|  |  | **Pasture Seeds Levy Collection Agreement 2025** |
|  |  | Department of Agriculture, Fisheries and Forestry |
|  |  | Collection Agreement |
|  |  |  |
|  |  | Commonwealth of Australia, as represented by the Department of Agriculture, Fisheries and Forestry (**Commonwealth**)Minister for Primary Industries and Regional Development (Acting through the South Australian Research and Development Institute)(**South Australia**) |

Agreement Information

Parties

|  |  |
| --- | --- |
| Name | The Commonwealth of Australia as represented by the Department of Agriculture, Fisheries and Forestry ABN 34 190 894 983 |
| Short form name | **Commonwealth** |
|  |  |
| Name | Minister for Primary Industries and Regional Development (Acting through the South Australian Research and Development Institute) ABN 53 763 159 658  |
| Short form name | **South Australia**  |

Overview

1. The Pasture Seeds Levy is imposed on pasture seeds that are harvested in Australia and certified under a certification scheme, in accordance with Division 27 of the Excise Levies Regulations.
2. Before the commencement of the Excise Levies Regulations*,* a levywas imposed on pasture seeds under Schedule 21 of the *Primary Industries (Excise) Levies Act* *1999* and before that under the *Pasture Seeds Levy Act 1989.*
3. Under subclause 27-1 of the Excise Levies Regulations, a levy is imposed on pasture seeds when varietal certification of the pasture seeds occurs. Under subclause 27-4, the levy is payable by the person who owns the pasture seeds immediately before they are harvested.
4. South Australia operates a seed certification service, Seed Services Australia (**SSA**), a business name of the South Australian Research and Development Institute (**SARDI**). SSA certifies seed under the following Certification Scheme:
	1. Organisation for Economic Co‑operation and Development Seed Schemes for the Varietal Certification of Seed;
	2. Association of Official Seed Certifying Agencies Seed Certifying Program (AOSCA); and
	3. Australian Seed Certification Scheme.
5. SSA complies with the requirements of the Organisation for Economic Co‑operation and Development Seed Schemes for the Varietal Certification of Seed.
6. Through SSA and its predecessors, South Australia has collected a levy on pasture seeds on behalf of the Commonwealth since 1991, in accordance with the requirements of the *Pasture Seeds Levy Act 1989* and schedule 21 of the *Primary Industries (Excise) Levies Act 1999*.
7. Subsection 12(1) of the Collection Act provides that the Commonwealth may enter into an agreement with a State, the Australian Capital Territory, or the Northern Territory about the collection, on behalf of the Commonwealth, by the State or Territory or an authority of the State or Territory of either or both of the following:
	1. levy or charge payable by a levy payer or charge payer;
	2. equivalent amounts that a collection agent is liable to pay as mentioned in paragraph 10(1)(a) of the Collection Act.
8. The Commonwealth and South Australia have agreed to enter into this Agreement under section 12 of the Collection Act for the collection of the Pasture Seeds Levy by South Australia, through Seed Services Australia, on behalf of the Commonwealth.

Agreed Terms

Part 1 – Collection

1. Definitions and interpretation
	1. Definitions

In this Agreement, except where the contrary intention is expressed, the following definitions are used:

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| **Agreement** | this Agreement as amended from time to time. |
| **Agreement Period** | the Agreement Period specified in clause 2.1. |
| **Applicable** **Law** | an applicable law, statute, regulation or code from time to time in force (including Privacy Law). |
| **APPs** | the Australian Privacy Principles, as defined in the Privacy Act as amended from time to time. |
| **Business Day** | means a day other than a Saturday, Sunday or public holiday in Canberra, Australian Capital Territory, commencing at 9.00 am and ending at 5.00 pm and ‘Business Days’ shall be construed accordingly. |
| **Collection Act** | the *Primary Industries Levies and Charges Collection Act 2024*, as in force from time to time. |
| **Collection Legislation** | the Collection Act and Collection Rules as in force from time to time. |
| **Collection Rules** | the *Primary Industries Levies and Charges Collection Rules 2024*, as in force from time to time. |
| **Commencement Date** | the date on which this Agreement commences, being the date of execution by both parties, or where the parties execute the Agreement on different dates, the later of those dates. |
| **Commonwealth** | the Commonwealth of Australia as represented by the Department of Agriculture, Fisheries and Forestry. |
| **Commonwealth Contact Officer** | the person specified at clause 14(b)(ii). |
| **Confidential Information** | information that is by its nature confidential and a party knows or ought to know is confidential, but does not include information that is or becomes public knowledge otherwise than by breach of this Agreement or any other confidentiality obligation. |
| **Department** | the Department of Agriculture, Fisheries and Forestry and includes any department, agency or authority of the Commonwealth which is from time to time responsible for administering this Agreement on behalf of the Commonwealth. |
| **Department Contact** | means: Department of Agriculture, Fisheries and Forestry – LeviesTelephone: 1800 020 619Email: levies.management@aff.gov.au (or such other email address as notified by the Commonwealth from time to time) |
| **Dispute Contact** | the Chief Executive Officer of each party or such individual of similar position of seniority.  |
| **Excise Levies Regulations**  | the *Primary Industries (Excise) Levies Regulations 2024* as amended from time to time. |
| **Financial Year** | the period from 1 July 2025 until 30 June 2026 and each subsequent 12 month period commencing on 1 July. |
| **Former Collection Arrangement** | the collection arrangement between the Department and South Australia with regards to the collection of the Pasture Seeds Levy which was in effect prior to the Commencement Date.  |
| **Late Payment Penalty** | a penalty payable under section 9 of the Collection Act and ‘Late Payment Penalties’ shall be construed accordingly. |
| **Levy Payer** | a person who is liable to pay the Pasture Seeds Levy under Division 27 of the Excise Levies Regulations. |
| **Pasture Seeds Levy** | the Levy imposed on Pasture Seeds that are harvested in Australia and certified under a certification scheme under Division 27 of the Excise Levies Regulations. |
| **Personal Information** | has the meaning given to it under the Privacy Act, as in force from time to time. |
| **Personnel** | in relation to a party, any natural person who is an employee, officer, agent or professional adviser of that party. |
| **PGPA Act** | means the *Public Governance, Performance and Accountability Act 2013* and any rules, as in force from time to time. |
| **Privacy Act** | the *Privacy Act 1988* (Cth) as in force from time to time. |
| **Privacy Law**  | all applicable privacy laws in Australia including the Privacy Act and the APPs.  |
| **Quarter**  | a calendar quarter ending on 30 September, 31 December, 31 March or 30 June. |
| **Resolution Institute**  | the dispute resolution association with that name and the Australian Business Number 69 008 651 232 or any other similar body agreed between the parties from time to time. |
| **Certification Scheme**  | A certification scheme as defined in Division 27 of the Excise Levies Regulations and section 5 of the Collection Rules. |
| **SSA** | Seed Services Australia (which is part of the South Australian Department of Primary Industries and Regions).  |
| **South Australian Contact** | means:Nicholas KochManager Seed Services, South Australian Research and Development InstituteDepartment of Primary Industries and Regions.Email: Nicholas.Koch@sa.gov.au |

1. Duration of Agreement
	1. Agreement Period

The Agreement begins on the Commencement Date and remains in force indefinitely (the **Agreement Period**) unless terminated in accordance with clause 10.

* 1. Periodic review of Agreement

The parties agree that a period review of this Agreement will be undertaken at least once every 10 years.

1. Status of Former Collection Arrangement
	* 1. This Agreement supersedes any Former Collection Arrangement between the parties on and from Commencement Date, without prejudice to any rights or obligations of either party that have accrued prior.
2. Collection of Pasture Seeds Levy
	1. Commencement of collection

Unless otherwise agreed in writing between the parties, South Australia, through SSA, will collect the Pasture Seeds Levy for the duration of the Agreement Period, commencing from Commencement Date.

* 1. Collection obligations
		1. South Australia will collect the Pasture Seeds Levy:
			1. from Levy Payers;
			2. in accordance with all Applicable Law including but not limited to the Collection Act, the Collection Regulations, the PGPA Act;
			3. in accordance with Commonwealth policies and specific requirements as notified by the Commonwealth from time to time;
			4. in accordance with any Commonwealth directions in relation to the collection;
			5. so as to keep accurate and auditable records relating to the collection; and
			6. otherwise in accordance with the provisions of this Agreement.
		2. South Australia must ensure that:
			1. all amounts of Pasture Seeds Levy due and payable by a Levy Payer in accordance with the Collection Rules can be paid to South Australia;
			2. any process for making payments of Pasture Seeds Levy to South Australia will allow a Levy Payer to meet their obligations set out in the Collection Legislation; and
			3. all Levy Payers are made aware of the process by which a payment of Pasture Seeds Levy must be made to South Australia.
		3. Where South Australia is satisfied that a Levy Payer has failed to pay Pasture Seeds Levy in accordance with the requirements of the Collection Legislation, South Australia must notify the Commonwealth by the last day of the first calendar month after the end of each Quarter in which South Australia is required to collect the Pasture Seeds Levy by submitting an email to the following address: levies.management@aff.gov.au (or such other email address as notified by the Commonwealth from time to time).
		4. For the purposes of clause 4.2(c), South Australia must ensure that any notice to the Commonwealth includes:
			1. the Levy Payer’s full name;
			2. the contact details of the Levy Payer;
			3. any other information notified by the Commonwealth,

and South Australia must use best endeavours to include the Levy Payer’s ABN and ACN, as relevant.

* 1. Late payments
		1. In addition to its obligations under clause 4.3(c), South Australia must take reasonable steps to recover outstanding Pasture Seeds Levy amounts.
		2. Where South Australia is of the opinion that the recovery of the outstanding Pasture Seeds Levy amounts may require Commonwealth compliance and enforcement action, South Australia must notify the Department Contact as soon as reasonably practicable.
		3. Where South Australia is of the opinion that Commonwealth compliance and enforcement action may be required to recover outstanding Pasture Seed Levy amounts, South Australia must:
			1. notify the Department Contact that Commonwealth compliance and enforcement action may be required to recover outstanding amounts, including, a list of all steps and actions taken by South Australia to date to recover the outstanding Pasture Seeds Levy;
			2. provide all information relevant to the outstanding amounts to the Commonwealth;
			3. provide all reasonable assistance required by the Commonwealth to undertake any compliance and enforcement action;
			4. follow all reasonable directions of the Commonwealth in relation to that action;
		4. If, after South Australia provides notice in accordance with clause 4.3(c)(i) and any other information required by that clause and clauses 4.3(c)(ii) to 4.3(c)(iv) (inclusive), the Commonwealth considers that compliance or enforcement action is required to recover outstanding Pasture Seeds Levy amounts, the Commonwealth will be responsible for the handling and conduct of that action.
	2. Late Payment Penalties
		1. South Australia is not permitted to, and otherwise must not, collect or remit Late Payment Penalties.
		2. Where South Australia considers Late Payment Penalties may apply, South Australia must provide to the Commonwealth:
			1. details of the amount of Pasture Seeds Levy payable;
			2. sufficient information to allow the Commonwealth to calculate and collect the Late Payment Penalty, including but not limited to the name and contact details of the Levy Payer and the basis on which South Australia considers a Late Payment Penalty may apply;
			3. the relevant Quarter to which the Late Payment relates; and
			4. any other information requested by the Commonwealth.
	3. General Obligations

South Australia must, in relation to the collection of the Pasture Seeds Levy:

* + 1. fully cooperate with the Commonwealth’s Personnel (including Personnel from other Commonwealth agencies), including contractors; and
		2. use its best efforts to coordinate its activities so as to support and facilitate the timely and efficient of the collection of the Pasture Seeds Levy.
	1. Subcontracting
		1. South Australia must not subcontract any aspect of the collection of the Pasture Seed Levy without the prior written approval of the Commonwealth, which will not be unreasonably withheld.
		2. Where the Commonwealth consents to the use of subcontractors by South Australia, South Australia is fully responsible for the collection of the Pasture Seed Levy.
1. Payment
	1. Obligation to pay Pasture Seeds Levy to the Commonwealth

South Australia must by the last day of the first calendar month after the end of each Quarter in which South Australia is required to collect the Pasture Seeds Levy, pay the Commonwealth the full amount of all Pasture Seeds Levy it has collected in that Quarter, without deduction.

* 1. Remittance Advice
		1. South Australia must submit a remittance advice to the Commonwealth in accordance with the requirements of this clause 5.2 each time South Australia makes the payment referred to in clause 5.1 and on the same day on which any such payment is made.
		2. The remittance advice which South Australia is required to submit must:
			1. be submitted by email to the following address: levies.management@aff.gov.au (or such other email address as notified by the Commonwealth from time to time); and
			2. include the following information in respect of the Levy Payer and the collection of the Pasture Seed Levy:
				1. the Levy Payer’s ABN, if reasonably able to be ascertained;
				2. the Levy Payer’s Business name;
				3. the Levy Payer’s Phone number or email;
				4. the Levy Payer’s Business address;
				5. the Levy Payer’s ACN, if reasonably able to be ascertained;
				6. the product type (i.e. type of pasture seed);
				7. the total amount of the Pasture Seeds Levy South Australia has collected and paid to the Commonwealth; and
			3. include any other information requested by the Commonwealth.
1. Confidentiality and Privacy
	1. Prohibition on disclosure

To the extent permitted by Applicable Law, South Australia must not, without the prior written consent of the Commonwealth, disclose any Confidential Information to a third party.

* + 1. The Commonwealth acknowledges that South Australia may disclose Confidential Information:
			1. to the South Australian Parliament, Governor, Cabinet or a Parliamentary or Cabinet committee or subcommittee;
			2. to any agency, authority, instrumentality, Minister or Officer of the State of South Australia to whom it is customary for the Minister for Primary Industries and Regional Development to disclose information such as the Confidential Information (whether or not the Minister is legally obliged to do so);
			3. for the purposes of prosecuting or defending any legal proceedings.
	1. Application of Australian Privacy Principles

South Australia must comply with the South Australian Government Information Privacy Principles Instruction (PC012) and not do any act or engage in any practice that would breach the APPs, which if done or engaged in by the Commonwealth would be a breach of an APP.

* 1. Indemnity

South Australia agrees to indemnify the Commonwealth in respect of any loss or liability suffered or incurred by the Commonwealth which arises directly or indirectly from a breach of any of the obligations of South Australia under this clause 6.

1. Books and Records
	1. South Australia to keep books and records

South Australia must keep adequate books and records detailing the collection of the Pasture Seeds Levy (and all ancillary activities in connection with such collection) which are the subject of this Agreement including:

* + 1. keeping and requiring any of its subcontractors to keep adequate books and records in sufficient detail to enable the amount of Pasture Seeds Levy payable and paid and the levy payer to be substantiated, determined and clearly identified in any particular case; and
		2. retaining and requiring its subcontractors to retain for a period of seven years after the termination of this Agreement all books and records relating to the collection of the Pasture Seeds Levy.
	1. Costs

South Australia must bear its own costs of complying with this clause 7.

* 1. Survival

This clause 7 applies for the Agreement Period and for a period of seven years from the termination of this Agreement.

1. Audit and Access
	1. South Australia audit

South Australia must:

* + 1. ensure that its collection of the Pasture Seeds Levy is audited annually by the South Australian Auditor General;
		2. on request from the Commonwealth, provide to the Commonwealth a copy of any report prepared by the South Australian Auditor General and provided to South Australia for the purposes outlined at clause 8.1(a) within 7 Business Days of receiving any such request.
	1. Access by the Commonwealth

The Commonwealth may, on giving reasonable notice to South Australia request assistance in respect of any inquiring into or concerning the collection of the Pasture Seeds Levy or this Agreement. For these purposes, an inquiry includes an administrative or statutory review, audit or inquiry (whether within or external to the Department), any request for information directed to the Commonwealth and any inquiry conducted by Parliament or any Parliamentary Committee.

* 1. Survival

This clause 8 applies for the Agreement Period and for a period of seven years from the termination of this Agreement.

1. Dispute Resolution
	1. No arbitration or court proceedings

If a dispute arises in relation to the conduct of thisAgreement (Dispute) a party must comply with this clause 9 before starting arbitration or court proceedings (except proceedings for urgent interlocutory relief). After a party has sought or obtained any urgent interlocutory relief that party must follow this clause 9.

* 1. Notification

A party claiming a Dispute has arisen must give the other parties to the Dispute notice setting out details of the Dispute.

* 1. Parties to resolve Dispute

During the 14 days after a notice is given under clause 9.2 (or longer period if the parties to the dispute agree in writing) each party to the Dispute must use its reasonable efforts through a meeting of each party’s Dispute Contact (or their nominees) to resolve the Dispute. If the parties cannot resolve the Dispute within that period, they must refer the dispute to mediator if one of them requests.

* 1. Appointment of mediator

If the parties to the Dispute cannot agree on a mediator within seven days after a request under clause 9.3, the Chairperson of Resolution Institute or the Chairperson’s nominee will appoint a mediator.

* 1. Role of mediator and obligations of parties

The role of a mediator is to assist in negotiating a resolution of the Dispute. A mediator may not make a binding decision on a party to the Dispute except if the party agrees in writing. Unless agreed by the mediator and parties, the mediation must be held within 21 days of the request for mediation in clause 9.3. The parties must attend the mediation and act in good faith to genuinely attempt to resolve the Dispute.

* 1. Confidentiality

Any information or documents disclosed by a party under this clause 9:

* + 1. must be kept confidential; and
		2. may only be used to attempt to resolve the Dispute.
	1. Costs

Each party to a Dispute must pay its own costs of complying with this clause 9. The parties to the Dispute must equally pay the costs of any mediator.

* 1. Termination of process

A party to a Dispute may terminate the dispute resolution process by giving notice to each other party after it has complied with clauses 9.1 to 9.5. Clauses 9.6 and 9.7 survive termination of the dispute resolution process.

* 1. Breach of this clause

If a party to a Dispute breaches clauses 9.1 to 9.8, the other party does not have to comply with those clauses in relation to the Dispute.

1. Termination
	1. Termination for default

Without limiting any other rights or remedies the Commonwealth may have under this Agreement or at law, the Commonwealth may immediately terminate this Agreement in whole or in part, and by giving notice to South Australia, if any of the following occur:

* + 1. South Australia fails to fulfil, or is in breach of, any of its obligations under this Agreement that are not capable of being rectified (as determined by the Commonwealth); or
		2. South Australia is in breach of any of its obligations under this Agreement that are capable of being rectified, and does not rectify the omission or breach within 20 Business Days or such other period (which is to be more than 20 Business Days) specified by the Commonwealth, of receiving notice from the Commonwealth to do so.
	1. Mutual Termination

This Agreement may be terminated at any time by mutual consent of both parties, provided that such consent to terminate the Agreement is in writing and is signed by both parties.

* 1. Termination or reduction in scope

Without limiting any other rights or remedies the Commonwealth may have under this Agreement or at law, the Commonwealth may at any time, by notice, terminate this Agreement with immediate effect in whole or in part, or reduce the scope of any part of this Agreement, including to reflect a machinery of government change or change in Commonwealth policy.

* 1. On receipt of a notice of termination
		1. On receipt of a notice of termination, South Australia must:
			1. cease collecting the Pasture Seeds Levy as specified in the notice;
			2. take all available steps to minimise loss resulting from that termination; and
			3. take any other action specified in the notice of termination.
		2. South Australia is not entitled to compensation as a result of termination of this Agreement for any reason by the Commonwealth.
	2. After termination

On termination of this Agreement, South Australia must:

* + 1. deal with any amounts of the Pasture Seeds Levy collected, as directed by the Commonwealth;
		2. provide any information to the Commonwealth which it requests regarding the collection of the Pasture Seeds Levy; and
		3. provide such other assistance as requested by the Commonwealth.
1. Survival

The following clauses survive termination of this Agreement

* + 1. clause 6 (Confidentiality and Privacy);
		2. clause 7 (Books and Records); and
		3. clause 8 (Audit and Access).
1. Miscellaneous
	1. Ownership of Agreement

All copyright and other intellectual property rights contained in this Agreement remain the property of the Commonwealth.

* 1. Variation

No agreement or understanding varying this Agreement is legally binding upon either party unless the agreement or understanding is in writing and signed by both parties.

* 1. Assignment and Novation

South Australia may not assign its rights or novate its rights and obligations under this Agreement.

* 1. Costs

Each party must pay its own costs of negotiating, preparing and executing this Agreement.

* 1. Counterparts

This Agreement may be executed in counterparts. All executed counterparts constitute one document.

* 1. No merger

The rights and obligations of the parties under this Agreement do not merge on completion of any transaction contemplated by this Agreement.

* 1. Entire Agreement

This Agreement constitutes the entire agreement between the parties in connection with its subject matter and supersedes all previous agreements or understandings between the parties in connection with its subject matter.

* 1. Further action

Each party must do, at its own expense, everything reasonably necessary (including executing documents) to give full effect to this Agreement and any transition contemplated by it.

* 1. Severability

A term or part of a term of this Agreement that is illegal or unenforceable may be severed from this Agreement and the remaining terms or parts of the terms of this Agreement continue in force.

* 1. Waiver

Waiver of any provision or right under this Agreement:

* + 1. Must be in writing signed by the party entitled to the benefit of that provision or right; and
		2. Is effective only to the extent set out in any written waiver.
	1. Relationship
		1. The parties must not represent themselves, and must ensure that their officers, employees, agents and subcontractors do not represent themselves, as being an officer, employee, partner or agent of the other party, or as otherwise able to bind or represent the other party.
		2. This Agreement does not create a relationship of employment, agency or partnership between the parties.
	2. Governing law and jurisdiction

The Agreement is governed by the law of the Australian Capital Territory and each party irrevocably and unconditionally submits to the non-exclusive jurisdiction of the courts of the Australian Capital Territory.

1. Transition out
	* 1. Where this Agreement expires, or is otherwise terminated early, South Australia will provide sufficient assistance and cooperation to the Commonwealth to enable the smooth transition of the collection of the Pasture Seeds Levy from South Australia to the Commonwealth or such other party as is notified by the Commonwealth.
		2. The sufficient assistance and cooperation South Australia must provide under clause 13(a) may include the provision reports by South Australia to the Commonwealth which includes:
			1. details of all Levy Payers from whom South Australia has collected the Pasture Seeds Levy in the previous 12 months (or such other period as the Commonwealth determines), including the relevant Levy Payer’s full name contact details and ABN or ACN; and
			2. details of any outstanding Pasture Seeds Levy amounts as at the early termination date; and
			3. any other information which South Australia considers may be relevant to enable the Commonwealth or any other party to collect the Pasture Seeds Levy.
2. Parties representatives
	* 1. Unless otherwise specified in this Agreement, the parties’ representatives listed in this clause 14 are the respective contact officers for all matters arising in relation to this Agreement.
		2. Unless otherwise notified in writing by either party:
			1. South Australia’s Contact Officer is:

Mr Nicholas Koch

Manager

Seed Services Australia

South Australian Research and Development Institute

Department of Primary Industries and Regions

South Australia

Nicholas.Koch@sa.gov.au

* + - 1. The Commonwealth’s Contact Officer is:

Ms Maria Loyman

Assistant Secretary

Funding and Revenue Branch, Finance and Investment Division, Department of Agriculture, Fisheries and Forestry

Levies Locked Bag 4488

Kingston ACT 2604

02 6271 6679

Maria.Loyman@aff.gov.au

Signing page

**EXECUTED** as an agreement.

|  |  |  |  |
| --- | --- | --- | --- |
| **Signed** for and on behalf of the **COMMONWEALTH OF AUSTRALIA AS REPRESENTED BY THE DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY ABN 34 190 894 983** by its duly authorised delegate in the presence of |  |  |  |
| Alyssa McInerney | ← | Maria Loyman | ← |
| Signature of witness |  | Signature of delegate |  |
| Alyssa McInerney |  | Maria Loyman |  |
| Name of witness (print) |  | Name of delegate (print) |  |
|  |  |  Assistant Secretary Funding and Revenue Branch |  |
|  |  | Position of delegate (print)  |  |
| Date executed by the Commonwealth |  |  |  |
|  18 / 07 / 2025 |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Signed** for and on behalf of**THE MINISTER FOR PRIMARY INDUSTRIES AND REGIONAL DEVELOPMENT ABN 53 763 159 658** by its duly authorised delegate in the presence of |  |  |  |
| Kristine Mehlert | ← | Mehdi Doroudi | ← |
| Signature of witness |  | Signature of delegate |  |
| Kristine Mehlert, Ministerial Coordinator |  | Mehdi Doroudi |  |
| Name of witness (print) |  | Name of delegate (print) |  |
|  |  |  Chief Executive |  |
|  |  | Position of delegate (print)  |  |
| Date executed by South Australia |  |  |  |
|  16 / 07 / 2025 |  |  |  |