



Dairy Produce Levy (No. 2) Act 1986

No. 56 of 1986

An Act to impose levies upon certain dairy products that are imported into Australia

[Assented to 24 June 1986]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

PART I—PRELIMINARY

Short title

1. This Act may be cited as the *Dairy Produce Levy (No. 2) Act 1986*.

Commencement

2. The provisions of this Act shall come into operation on the day on which the provisions of Part VI of the *Dairy Produce Act 1986* come into operation.

Dairy Produce Act to be read as one with this Act

3. The *Dairy Produce Act 1986* is incorporated, and shall be read as one, with this Act.

Interpretation

4. Words and expressions used in this Act have the same meanings as in the *Dairy Produce Levy (No. 1) Act 1986*.

PART II—LEVY ON EXEMPTED DAIRY PRODUCTS

Imposition of levy

5. Subject to this Act, levy is imposed on dairy products in respect of which a certificate under sub-section 9 (2) of the *Dairy Produce Levy (No. 1) Act 1986* has been given, being dairy products that have been exported from Australia and are imported into Australia.

Rate of levy on dairy products

6. The rate at which levy is imposed on dairy products of a particular kind is such rate (if any) as is, for the time being, prescribed for the purposes of section 10 of the *Dairy Produce Levy (No. 1) Act 1986* in respect of dairy products of that kind.

By whom levy payable

7. Levy that is imposed in respect of dairy products is payable by the importer of those products.

PART III—LEVY ON SUPPORTED DAIRY PRODUCE

Imposition of levy

8. Where—

- (a) dairy produce is exported from Australia;
- (b) an amount is paid to a person by way of a market support payment in respect of that dairy produce; and
- (c) that dairy produce is subsequently imported into Australia in the same form, or substantially the same form, as it was exported,

levy is imposed upon that dairy produce.

Rate of levy on dairy produce

9. The rate at which levy is imposed on dairy produce of a particular kind by section 8 is such rate per unit of dairy produce of that kind as is, at the time when that dairy produce is so imported, equal to the aggregate of the rate of market support payment per unit of dairy produce of that kind and the rate of supplementary market support payment (if any) per unit of dairy produce of that kind.

By whom levy payable

10. Levy that is imposed upon dairy produce by section 8 is payable by the importer of that dairy produce.

*[Minister's second reading speech made in—
House of Representatives on 7 May 1986
Senate on 28 May 1986]*