



Sugar Research and Development Services (Consequential Amendments— Excise) Act 2013

No. 114, 2013

**An Act relating to levy imposed on sugar cane, and
for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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No. 114, 2013

**An Act relating to levy imposed on sugar cane, and
for related purposes**

[Assented to 29 June 2013]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Sugar Research and Development
Services (Consequential Amendments—Excise) Act 2013*.

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2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	29 June 2013
2. Schedule 1	1 July 2013.	1 July 2013

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedule(s)

- (1) Each Act, and each set of regulations, that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.
- (2) The amendment of any regulation under subsection (1) does not prevent the regulation, as so amended, from being amended or repealed by the Governor-General.

Schedule 1—Consequential amendments

Primary Industries (Excise) Levies Act 1999

1 Clause 1 of Schedule 24 (definition of *accepted sugar cane*)

Repeal the definition.

2 Clause 1 of Schedule 24 (definition of *processing*)

Repeal the definition.

3 Clause 1 of Schedule 24

Insert:

season means the period that:

- (a) begins on 1 March in a year; and
- (b) ends on 28 February in the following year.

4 Clause 1 of Schedule 24 (definition of *sugar cane*)

Repeal the definition, substitute:

sugar cane means:

- (a) stalks (whether whole or not) of the sugar cane plant; or
- (b) stalks (whether whole or not) and leaves of the sugar cane plant.

5 Clause 1 of Schedule 24 (definition of *sugar mill*)

Repeal the definition.

6 Clauses 2 and 3 of Schedule 24

Repeal the clauses, substitute:

2 Processing establishments

For the purposes of this Schedule, premises in Australia are a ***processing establishment*** during a season if sugar cane processed at those premises during the season amounts, or amounted, to 3,000 tonnes or more.

3 Imposition of levy

- (1) Levy is imposed on sugar cane if:
 - (a) the sugar cane is sold to a processing establishment after the commencement of this clause; or
 - (b) the sugar cane is grown by a processing establishment and, after the commencement of this clause, is processed by the establishment; or
 - (c) the sugar cane is processed by a processing establishment after the commencement of this clause on behalf of the owner of the sugar cane.
- (2) For the purpose of subclause (1), sugar cane is taken to be sold to a processing establishment when the first payment for the sugar cane is made, whether the payment represents the whole, or part only, of the purchase price for the sugar cane.

7 Clause 4 of Schedule 24

Omit “15 cents per tonne or such other rate (not exceeding 15 cents per tonne)”, substitute “70 cents per tonne or such other rate”.

8 Clause 5 of Schedule 24

Omit “accepted” (first occurring).

9 Paragraph 5(a) of Schedule 24

Repeal the paragraph, substitute:

- (a) as to 50% of the levy—by the producer of the sugar cane; and

10 Paragraph 5(b) of Schedule 24

Omit “accepted”.

11 Clauses 6 and 7 of Schedule 24

Repeal the clauses, substitute:

6 Regulations

Before the Governor-General makes regulations for the purposes of clause 4, the Minister must take into consideration any relevant

recommendation arising out of consultations between the Minister and the sugar industry organisations.

12 Transitional provision—period of season for first year

Despite the definition of *season* in clause 1 of Schedule 24 to the *Primary Industries (Excise) Levies Act 1999*, for the purpose of the definition of *processing establishment* in clause 2 of that Schedule, the period beginning on 1 July 2013 and ending on 28 February 2014 is taken to be a season.

Primary Industries (Excise) Levies Regulations 1999

13 Clause 2 of Schedule 24

Repeal the clause.

14 Part 6 of Schedule 27

Repeal the Part.

[*Minister's second reading speech made in—
House of Representatives on 18 June 2013
Senate on 20 June 2013*]

(162/13)
