



Quarantine Charges (Imposition— Excise) Act 2014

No. 17, 2014

An Act to impose, as taxes, charges in relation to matters connected with the administration of the *Quarantine Act 1908*, so far as those charges are duties of excise, and for related purposes

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

Contents

Part 1—Preliminary	2
1 Short title	2
2 Commencement	2
3 Act binds the Crown	3
4 Extension to external Territories	3
5 Act does not impose tax on property of a State	3
Part 2—Charges	4
6 Imposition of charges	4
7 Matters relating to amount of charges	4
8 Who is liable to pay charges	4
9 Exemptions from charges	5
Part 3—Validation	6
10 Validation of fees charged under the <i>Quarantine Act 1908</i>	6
Part 4—Miscellaneous	8
11 Regulations	8



Quarantine Charges (Imposition— Excise) Act 2014

No. 17, 2014

An Act to impose, as taxes, charges in relation to matters connected with the administration of the *Quarantine Act 1908*, so far as those charges are duties of excise, and for related purposes

[Assented to 31 March 2014]

The Parliament of Australia enacts:

Part 1—Preliminary

1 Short title

This Act may be cited as the *Quarantine Charges (Imposition—Excise) Act 2014*.

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 and 2 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	31 March 2014
2. Sections 3 to 11	The later of: (a) the start of the day after this Act receives the Royal Assent; and (b) immediately after the commencement of section 3 of the <i>Quarantine Charges (Collection) Act 2014</i> . However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	1 April 2014 (paragraph (b) applies)
Note:	This table relates only to the provisions of this Act as originally enacted.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 Act binds the Crown

This Act binds the Crown in each of its capacities.

4 Extension to external Territories

- (1) This Act extends to the Territory of Christmas Island and the Territory of Cocos (Keeling) Islands.
- (2) A regulation may extend this Act or any provisions of this Act to any other external Territory that is prescribed by the regulation.

5 Act does not impose tax on property of a State

- (1) This Act does not impose a tax on property of any kind belonging to a State.
- (2) In this section:

property of any kind belonging to a State has the same meaning as in section 114 of the Constitution.

Part 2—Charges

6 Imposition of charges

- (1) A regulation may prescribe a charge in relation to a prescribed matter connected with the administration of the *Quarantine Act 1908*.
- (2) The charges prescribed under subsection (1) are imposed, and are so imposed as taxes.
- (3) Two or more charges may be prescribed in relation to the same matter, and a single charge may be prescribed in relation to 2 or more matters.
- (4) This section imposes a charge only so far as that charge is a duty of excise within the meaning of section 55 of the Constitution.

7 Matters relating to amount of charges

- (1) A regulation may prescribe a charge under subsection 6(1):
 - (a) by specifying an amount as the charge; or
 - (b) by specifying a method for calculating the amount of the charge.
- (2) Before the Governor-General makes a regulation under subsection 6(1) prescribing a charge in relation to a matter, the Minister must be satisfied that the amount of the charge is set at a level that is designed to recover no more than the Commonwealth's likely costs in connection with the matter.

8 Who is liable to pay charges

A regulation may prescribe one or more persons who are liable to pay a specified charge prescribed under subsection 6(1).

Note: For matters related to the collection of charges prescribed under subsection 6(1), see the *Quarantine Charges (Collection) Act 2014*.

9 Exemptions from charges

A regulation may provide for exemptions from a charge prescribed under subsection 6(1).

Part 3—Validation

10 Validation of fees charged under the *Quarantine Act 1908*

- (1) This section applies to each amount of a fee (including a booking fee or a late payment fee) that a section 86E determination purported to require a person to pay in relation to a matter, to the extent that the determination could not validly require the fee to be paid in relation to the matter.
 - (2) By force of this section, a charge of an equal amount is taken to have been imposed on the person in relation to the matter, and to have been so imposed as a tax.
 - (3) The amount of the charge for which the person is liable is:
 - (a) reduced by:
 - (i) the sum of any amounts paid by the person on account of the purported fee and not subsequently refunded under the *Quarantine Act 1908*; and
 - (ii) the sum of any amounts subsequently refunded to the person under that Act in respect of the purported fee; and
 - (iii) the sum of any amounts remitted under that Act in respect of the purported fee; and
 - (b) increased by so much of the sum of the amounts paid by the person on account of the purported fee as the person recovers from the Commonwealth.
- Note: For matters related to the collection of charges that are taken to have been imposed by this section, see section 42 of the *Quarantine Charges (Collection) Act 2014*.
- (4) A charge is taken to have been imposed by this section only so far as the charge would be a duty of excise within the meaning of section 55 of the Constitution.
 - (5) In this section:

section 86E determination means a determination made under section 86E of the *Quarantine Act 1908* (as that section was in force at any time before the commencement of this section).

Part 4—Miscellaneous

11 Regulations

The Governor-General may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

*[Minister's second reading speech made in—
House of Representatives on 6 March 2014
Senate on 20 March 2014]*