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

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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 *Quarantine Charges (Collection) Act 2014*.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Note: This table relates only to the provisions of this Act as originally enacted.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*]

(24/14)