



**Ozone Protection and Synthetic
Greenhouse Gas (Manufacture Levy)
Amendment (Carbon Tax Repeal) Act
2014**

No. 89, 2014

**An Act to amend the *Ozone Protection and Synthetic
Greenhouse Gas (Manufacture Levy) Act 1995*, and
for related purposes**

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

Contents

1	Short title.....	2
2	Commencement.....	2
3	Schedule(s).....	2
Schedule 1—Amendments		3
	<i>Ozone Protection and Synthetic Greenhouse Gas (Manufacture Levy) Act 1995</i>	3



Ozone Protection and Synthetic Greenhouse Gas (Manufacture Levy) Amendment (Carbon Tax Repeal) Act 2014

No. 89, 2014

**An Act to amend the *Ozone Protection and Synthetic
Greenhouse Gas (Manufacture Levy) Act 1995*, and
for related purposes**

[Assented to 17 July 2014]

The Parliament of Australia enacts:

*No. 89, 2014 Ozone Protection and Synthetic Greenhouse Gas (Manufacture Levy)
Amendment (Carbon Tax Repeal) Act 2014 1*

1 Short title

This Act may be cited as the *Ozone Protection and Synthetic Greenhouse Gas (Manufacture Levy) Amendment (Carbon Tax Repeal) 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 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	17 July 2014
2. Schedule 1	At the same time as Part 1 of Schedule 1 to the <i>Clean Energy Legislation (Carbon Tax Repeal) Act 2014</i> commences.	1 July 2014

Note: This table relates only to the provisions of this Act as originally enacted.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)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Ozone Protection and Synthetic Greenhouse Gas (Manufacture Levy) Act 1995

1 Section 2A (heading)

Repeal the heading, substitute:

2A Definition

2 Section 2A (definition of *carbon unit*)

Repeal the definition.

3 Section 2A (definition of *fixed charge year*)

Repeal the definition.

4 Section 2A (definition of *flexible charge year*)

Repeal the definition.

5 Section 2A (definition of *issue*)

Repeal the definition.

6 Section 2A (definition of *per-tonne carbon price equivalent*)

Repeal the definition.

7 Section 2A (definition of *vintage year*)

Repeal the definition.

8 Section 2B

Repeal the section.

9 Subsections 3A(5) and (6)

Repeal the subsections, substitute:

- (5) The amount of levy imposed by subsection (1) on a licensee in respect of the manufacture of an SGG in a quarter is the amount worked out using the following formula:

$$\begin{array}{l} \text{Number of tonnes} \\ \text{of the SGG} \end{array} \times \text{Prescribed rate}$$

where:

prescribed rate means:

- (a) \$165; or
- (b) if a lower amount is prescribed by the regulations—that lower amount.

10 Subsection 3A(7)

Omit “carbon charge component of the amount of the”.

11 Subsection 3A(8)

Repeal the subsection.

12 Paragraph 3A(11)(a)

Omit “the carbon charge component of the amount of”.

13 Application of amendments

The amendments of the *Ozone Protection and Synthetic Greenhouse Gas (Manufacture Levy) Act 1995* made by this Act apply in relation to levy for:

- (a) the quarter beginning on 1 July 2014; and
- (b) each later quarter.

[Minister’s second reading speech made in—
House of Representatives on 14 July 2014
Senate on 15 July 2014]

(170/14)
