



# **Imported Food Charges (Imposition— General) Act 2015**

**No. 99, 2015**

**An Act to impose, as taxes, charges in relation to matters connected with the administration of the *Imported Food Control Act 1992*, so far as those charges are neither duties of customs nor duties of excise, and for related purposes**

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



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**An Act to impose, as taxes, charges in relation to matters connected with the administration of the *Imported Food Control Act 1992*, so far as those charges are neither duties of customs nor duties of excise, and for related purposes**

*[Assented to 29 June 2015]*

The Parliament of Australia enacts:

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## Part 1—Preliminary

### 1 Short title

This Act may be cited as the *Imported Food Charges (Imposition—General) Act 2015*.

### 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
Provisions	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.	29 June 2015
2. Sections 3 to 10	The later of: (a) the start of the day after this Act receives the Royal Assent; and (b) immediately after the commencement of the <i>Imported Food Charges (Collection) Act 2015</i> .  However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.	30 June 2015

Note: This table relates only to the provisions of this Act as originally enacted.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 certain external Territories**

This Act does not extend to the Territory of Christmas Island or the Territory of Cocos (Keeling) Islands unless the *Imported Food Control Act 1992* extends to that Territory.

### **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) The regulations may prescribe a charge in relation to a prescribed matter connected with the administration of the *Imported Food Control Act 1992*.
- (2) The charges prescribed for the purposes of subsection (1) are imposed as taxes.
- (3) Two or more charges may be prescribed in relation to the same prescribed matter, and a single charge may be prescribed in relation to 2 or more prescribed matters.
- (4) This section imposes a charge only so far as that charge is neither a duty of customs nor a duty of excise within the meaning of section 55 of the Constitution.

### 7 Matters relating to amount of charges

- (1) The regulations may prescribe a charge for the purposes of 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 regulations for the purposes of subsection 6(1) prescribing a charge in relation to a prescribed matter connected with the administration of the *Imported Food Control Act 1992*, 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 prescribed matter.



## **8 Who is liable to pay charges**

The regulations may prescribe one or more persons who are liable to pay a specified charge prescribed for the purposes of subsection 6(1).

Note: For matters related to the collection of charges prescribed for the purposes of subsection 6(1), see the *Imported Food Charges (Collection) Act 2015*.

## **9 Exemptions from charges**

The regulations may provide for exemptions from a charge prescribed for the purposes of subsection 6(1).

## Part 3—Miscellaneous

### 10 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.

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*[Minister's second reading speech made in—  
House of Representatives on 3 June 2015  
Senate on 18 June 2015]*

(92/15)

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