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

Contents

Part 1—Preliminary 2

1 Short title 2

2 Commencement 2

3 Act binds the Crown 3

4 Extension to certain 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 5

9 Exemptions from charges 5

Part 3—Miscellaneous 6

10 Regulations 6

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

[*Assented to 29 June 2015*]

The Parliament of Australia enacts:

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 *Imported Food Charges (Collection) Act 2015*.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Note: This table relates only to the provisions of this Act as originally enacted.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.

[*Minister’s second reading speech made in—*

*House of Representatives on 3 June 2015*

*Senate on 18 June 2015*]

(92/15)