

Road Vehicle Standards Charges (Imposition—Excise) Act 2018

No. 166, 2018

An Act to impose, as taxes, charges in relation to matters connected with the administration of the *Road Vehicle Standards Act 2018* or the *Road Vehicle Standards (Consequential and Transitional Provisions) Act 2018*, so far as those charges are duties of excise, and for related purposes

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[*Assented to 10 December 2018*]

The Parliament of Australia enacts:

Part 1—Preliminary

1 Short title

 This Act is the *Road Vehicle Standards Charges (Imposition—Excise)* *Act 2018*.

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 after this Act receives the Royal Assent. | 11 December 2018 |
| 2. Sections 3 to 8 | 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 *Road Vehicle Standards Act 2018*.However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur. | 11 December 2018(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Note: This table relates only to the provisions of this Act as originally enacted.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 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

5 Imposition of charges

 (1) A regulation may prescribe a charge in relation to a prescribed matter connected with the administration of the *Road Vehicle Standards Act 2018* or the *Road Vehicle Standards (Consequential and Transitional Provisions) Act 2018*.

 (2) The charges prescribed under subsection (1) are 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.

6 Matters relating to amount of charges

 A regulation may prescribe a charge under subsection 5(1):

 (a) by specifying an amount as the charge; or

 (b) by specifying a method for calculating the amount of the charge.

7 Exemptions from charges

 A regulation may provide for exemptions from a charge prescribed under subsection 5(1).

Part 3—Miscellaneous

8 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 7 February 2018*

*Senate on 18 June 2018*]

(12/18)