

EXPLANATORY STATEMENT

Statutory Rules 1985 No.335

Issued by the Authority of the

Minister for Primary Industry

Wheat Marketing Act 1984

Wheat Marketing (Liability to Taxation) Regulations

Under the Wheat Marketing Act 1984, the Australian Wheat Board (AWB) is not subject to taxation under a law of a State or Territory unless the Governor-General makes regulations providing that such taxation is payable under specified laws.

The proposed regulations provide that the AWB will continue to be liable to pay-roll tax under the relevant Acts of each State and the Northern Territory. When the power to collect pay-roll tax in the States was transferred from the Commonwealth to the States in 1971, it was agreed that Commonwealth authorities would continue to be liable to such taxes as appropriate.

The AWB has paid this tax in accordance with regulations made under previous wheat marketing legislation but these lapsed when such legislation was repealed by the Wheat Marketing Act 1984. To ensure the continuity of the AWB's liability to State pay-roll tax, the proposed regulations shall be deemed to have come into operation on the date that Act received Royal Assent.

S.R. No. 346/85