



Imported Food Charges (Imposition—Customs) Regulation 2015

Select Legislative Instrument No. 192, 2015

made under the

Imported Food Charges (Imposition—Customs) Act 2015

Compilation No. 2

Compilation date: 1 July 2023

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Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Imported Food Charges (Imposition—Customs) Regulation 2015* that shows the text of the law as amended and in force on 1 July 2023 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Preliminary

1 Name

This is the *Imported Food Charges (Imposition—Customs) Regulation 2015*.

3 Authority

This instrument is made under the *Imported Food Charges (Imposition—Customs) Act 2015*.

4 Simplified outline of this instrument

This instrument prescribes the following:

- (a) charges in relation to certain matters connected with the administration of the *Imported Food Control Act 1992*;
- (b) the persons who are liable to pay the prescribed charges;
- (c) exemptions from the prescribed charges.

The prescribed charges are imposed as taxes (see the *Imported Food Charges (Imposition—Customs) Act 2015*).

This instrument prescribes a charge only so far as that charge is a duty of customs within the meaning of section 55 of the Constitution. To the extent that the charge is neither a duty of customs nor a duty of excise, it is prescribed by the *Imported Food Charges (Imposition—General) Regulation 2015*.

5 Definitions

In this instrument:

Act means the *Imported Food Charges (Imposition—Customs) Act 2015*.

compliance agreement has the same meaning as in the *Imported Food Control Act 1992*.

imported food matter means a matter connected with the administration of the *Imported Food Control Act 1992*.

Part 2—Charges

6 Charges for imported food matters

- (1) For the purposes of subsection 6(1) of the Act, the charge in relation to an imported food matter referred to in column 1 of an item in the following table is the amount set out in column 2 of the item.

Charges		
Item	Column 1 Imported food matter	Column 2 Amount
1	Application to enter into a compliance agreement	\$194
2	Development and administration of arrangements for the performance of activities by a person on behalf of the Commonwealth in accordance with a compliance agreement	<p>For each financial year, or part of a financial year, during which the compliance agreement is in force:</p> <p>(a) if, at any time during the financial year, the person covered by the agreement is also covered by another compliance agreement and any of the agreements are in force before 1 January in the financial year—\$3 110; or</p> <p>(b) if, at any time in the financial year, the person covered by the agreement is also covered by another compliance agreement and none of the agreements are in force before 1 January in the financial year—an amount that is 50% of the amount specified in paragraph (a); or</p> <p>(c) if paragraphs (a) and (b) do not apply in relation to the person covered by the agreement and the agreement is in force before 1 January in the financial year—\$2 680; or</p> <p>(d) if paragraphs (a) and (b) do not apply in relation to the person covered by the agreement and the agreement is in force on or after 1 January in the financial year—an amount that is 50% of the amount specified in paragraph (c)</p>

Note: A person may be exempt from liability to pay a prescribed charge (see section 8).

- (2) If an amount of a charge (the **increased charge**) specified in paragraph (a) or (c) of item 2 of the table in subsection (1) is increased under section 6A, the increased charge is to be used for the purposes of working out the amount of the charge under paragraph (b) or (d) of the item.

6A Indexation of charges

Indexation of charges

- (1) If the indexation factor for an indexation day is greater than 1, the dollar amounts mentioned in the table in subsection 6(1) are each replaced by the amount worked out using the following formula:

$$\frac{\text{The dollar amount of charge immediately before the indexation day}}{\text{Indexation factor for the indexation day}}$$

- (2) The amount worked out under subsection (1) is to be rounded to the nearest whole dollar (rounding 50 cents upwards).

Indexation factor

- (3) The indexation factor for an indexation day is the number worked out using the following formula:

$$\frac{\text{Index number for the reference quarter}}{\text{Index number for the base quarter}}$$

- (4) The indexation factor is to be worked out to 3 decimal places (rounding up if the fourth decimal place is 5 or more).

Changes to CPI index reference period and publication of substituted index numbers

- (5) Amounts are to be worked out under this section:
- using only the index numbers published in terms of the most recently published index reference period for the Consumer Price Index; and
 - disregarding index numbers published in substitution for previously published index numbers (except where the substituted numbers are published to take account of changes in the index reference period).

Definitions

- (6) In this section:

base quarter means the last December quarter before the reference quarter.

December quarter means a period of 3 months starting on 1 October.

indexation day means 1 July 2024 and each later 1 July.

index number, for a quarter, means the All Groups Consumer Price Index number (being the weighted average of the 8 capital cities) published by the Australian Statistician for that quarter.

reference quarter means the December quarter immediately before the indexation day.

Section 7

7 Persons liable to pay charges

For section 8 of the Act, the persons who are liable to pay the charge in relation to an imported food matter prescribed by an item of the table in subsection 6(1) of this instrument are as follows:

- (a) in relation to the imported food matter prescribed by item 1—the person who made the application to which the charge relates;
- (b) in relation to the imported food matter prescribed by item 2—the person with whom the Commonwealth has entered into the compliance agreement to which the charge relates.

Note: An agent of a person who is liable to pay a charge under this section is jointly and severally liable with that person to pay the charge (see section 6 of the *Imported Food Charges (Collection) Regulation 2015*).

8 Exemptions from charges

- (1) For section 9 of the Act, a person is not liable to pay the charge prescribed by item 1 of the table in subsection 6(1) of this instrument in relation to an application to enter into a compliance agreement if the person:
 - (a) is a party to another compliance agreement in force under section 35A of the *Imported Food Control Act 1992*; or
 - (b) is covered by an approved arrangement under the *Biosecurity Act 2015*.
- (2) For section 9 of the Act, a person is not liable to pay the charge prescribed by item 2 of the table in subsection 6(1) of this instrument for a financial year, or a part of a financial year, in relation to a compliance agreement if the person has paid any of the following:
 - (a) the charge prescribed by item 2 of the table in subsection 6(1) of this instrument for that financial year, or that part of the financial year, in relation to another compliance agreement;
 - (b) the charge prescribed by item 2 of the table in subsection 6(1) of the *Imported Food Charges (Imposition—General) Regulation 2015* for that financial year or that part of the financial year, in relation to another compliance agreement;
 - (c) the charge prescribed by item 13 of the table in subsection 9(1) of the *Biosecurity Charges Imposition (Customs) Regulation 2016* for that financial year or that part of the financial year;
 - (d) the charge prescribed by item 13 of the table in subsection 9(1) of the *Biosecurity Charges Imposition (General) Regulation 2016* for that financial year or that part of the financial year.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

Endnotes

Endnote 2—Abbreviation key

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ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Imported Food Charges (Imposition—Customs) Regulation 2015 (SLI No. 192, 2015)	30 Nov 2015 (F2015L01869)	1 Dec 2015 (s 2(1) item 1)	
Biosecurity (Consequential Amendments and Transitional Provisions) Regulation 2016	9 May 2016 (F2016L00717)	Sch 2 (items 14, 15) and Sch 3: 16 June 2016 (s 2(1) item 1)	Sch 3
Imported Food Charges (Imposition—Customs) Amendment (2023 Measures No. 1) Regulations 2023	23 June 2023 (F2023L00841)	1 July 2023 (s 2(1) item 1)	—

Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
s 2	rep LA s 48D
Part 2	
s 6	am F2023L00841
s 6A	ad F2023L00841
s 7	am F2023L00841
s 8	am F2016L00717; F2023L00841
Part 3	rep 1 July 2016 (s 10)
s 9	rep 1 July 2016 (s 10)
s 10	rep 1 July 2016 (s 10)
