



Imported Food Charges (Imposition— Customs) Regulation 2015

Select Legislative Instrument No. 192, 2015

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd),
Governor-General of the Commonwealth of Australia, acting with the
advice of the Federal Executive Council, make the following regulation.

Dated 26 November 2015

Peter Cosgrove
Governor-General

By His Excellency's Command

Barnaby Joyce
Minister for Agriculture and Water Resources

OPC61482 - A

Contents

Part 1—Preliminary	1
1 Name	1
2 Commencement.....	1
3 Authority	1
4 Simplified outline of this instrument	1
5 Definitions.....	2
Part 2—Charges	3
6 Charges for imported food matters	3
7 Persons liable to pay charges	3
8 Exemptions from charges	4
Part 3—Application and transitional provisions	5
9 Transitional provisions relating to new charges	5
10 Repeal of this Part	5

Part 1—Preliminary

1 Name

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

2 Commencement

- (1) Each provision of this instrument 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. The whole of this instrument	1 December 2015.	1 December 2015

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

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:

Section 5

- (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

For 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	\$180
2	Development and management of arrangements for the performance of activities by a person on behalf of the Commonwealth in accordance with a compliance agreement	For each financial year, or part of a financial year, during which the compliance agreement is in force: <ul style="list-style-type: none"> (a) if the compliance agreement was in force on or before 1 January in the financial year—\$2 900; or (b) if the compliance agreement is entered into after 1 January in the financial year—\$1 450

Note: A person may be exempt from liability to pay a prescribed charge (see 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 section 6 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.

Section 8

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 section 6 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 a party to a compliance agreement in force under section 66B of the *Quarantine Act 1908*; or
 - (c) is the holder of an approval in force under section 46A of the *Quarantine Act 1908*.
- (2) For section 9 of the Act, a person is not liable to pay the charge prescribed by item 2 of the table in section 6 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 section 6 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 section 6 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 or 15 of the table in section 6 of the *Quarantine Charges (Imposition—Customs) Regulation 2014* for that financial year or that part of the financial year;
 - (d) the charge prescribed by item 13 or 15 of the table in section 6 of the *Quarantine Charges (Imposition—General) Regulation 2015* for that financial year or that part of the financial year.

Part 3—Application and transitional provisions

9 Transitional provisions relating to new charges

(1) The charge prescribed by item 1 of the table in section 6 applies in relation to an application to enter into a compliance agreement that is made on or after 1 December 2015.

(2) If:

(a) a person is liable to pay the charge prescribed by item 2 of the table in section 6 of this instrument in relation to a compliance agreement for the financial year ending on 30 June 2016; and

(b) the person had, before 1 December 2015, paid the fee referred to in item 6 of Part 2 of Schedule 2 to the *Imported Food Control Regulations 1993*, as in force immediately before 1 December 2015, in relation to that compliance agreement for the financial year ending on 30 June 2016;

then the person is taken to have paid the charge prescribed by item 2 of the table in section 6 of this instrument in relation to that compliance agreement for that financial year.

(3) If:

(a) an application to enter into a compliance agreement is made on or after 1 December 2015 and before 1 January 2016; and

(b) the compliance agreement is entered into on or before 1 January 2016;

then item 2 of the table in section 6 has effect in relation to the compliance agreement and the financial year ending on 30 June 2016 as if the amount of \$2 900 were omitted from paragraph (a) of column 2 of that item and the amount of \$1 450 were substituted.

10 Repeal of this Part

This Part is repealed at the start of 1 July 2016.