

1983-84

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

CANNED FRUITS LEVY COLLECTION  
AMENDMENT BILL 1984

EXPLANATORY MEMORANDUM

(Circulated by authority of the Minister for  
Primary Industry, the Hon. John Kerin. MP)

## OUTLINE

The purpose of this Bill is to make a minor amendment to the Principal Act to change the due date for payment of levy imposed on canned deciduous fruits produced in Australia.

The Principal Act provides that levy becomes due and payable on two dates, 15 July and 15 January. In compiling its financial statements, the Australian Canned Fruits Corporation has followed the practice of including expected January levy receipts in the previous calendar year accounts on accrual accounting grounds. Queries have been raised as to whether this is strictly appropriate.

The Bill overcomes the problem by providing for levy to be due on 15 June and 15 December and payable by 15 July and 15 January respectively.

In addition, the Bill updates penalty provisions and procedures relating to appeals to the Administrative Appeals Tribunal in the Principal Act.

The Bill has no financial implications for the Commonwealth.

## NOTES ON CLAUSES

### Clause

1. Short Title
2. Commencement

#### Time for Payment of Levy

3. Provides that from 1 December 1984 levy will fall due on 15 June and 15 December and be payable by 15 July and 15 January respectively.

#### Access to premises, books & c

4. Amends Section 8 of the Act by updating the penalty provision at Sub-section 8(6).

#### Offences in relation to returns & c

5. Amends Section 11 of the Act by inserting a penalty provision for contravention of Sub-section 11(1) and updating the penalty provision at Sub-section 11(3).

#### Statement to accompany notice of decisions

6. Inserts a new Section 12A which provides that notices of decisions relating to the remission of penalties for non-payment of levy shall include a statement advising the person/s affected of their right of appeal to the Administration Appeals Tribunal. It is now common practice to include such a provision in legislation conferring a right of appeal to the AAT.

#### Regulations

7. Amends Section 13 of the Act by updating the penalty provision at Sub-section 13(d).

