

1998

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

NATIONAL RESIDUE SURVEY (EXCISE) LEVY AMENDMENT BILL 1998

EXPLANATORY MEMORANDUM

(Circulated by authority of the Minister for Agriculture, Fisheries and Forestry,
the Hon Mark Vaile, MP)

NATIONAL RESIDUE SURVEY (EXCISE) LEVY AMENDMENT BILL 1998

GENERAL OUTLINE

The proposed amendments to the *National Residue Survey (Excise) Levy Act 1998* are intended to ensure consistency between that Act and the proposed *Primary Industries (Excise) Levies Act 1998*.

The proposed amendments are required because of the proposed repeal of existing levies legislation and its replacement by the *Primary Industries (Customs) Charges Act 1998* and *Primary Industries (Excise) Levies Act 1998*.

FINANCIAL IMPACT STATEMENT

There will be no financial impact on the Commonwealth. The intent of this Bill is to provide for consequential amendments, primarily of a definitional nature, which are required as a result of the proposed enactment of the *Primary Industries (Excise) Levies Act 1998*.

NOTES ON CLAUSES

Clause 1 - Short Title

This clause provides for the Act to be called the *National Residue Survey (Excise) Levy Amendment Act 1998*.

Clause 2 - Commencement

This clause provides for the Act to commence on commencement of section 1 of the *Primary Industries (Excise) Levies Act 1998*.

Clause 3 - Schedule(s)

This clause provides that the Acts referred to in the Schedules are amended or repealed as set out in the relevant Schedule, and any other item in a Schedule to this Act has effect according to its terms.

SCHEDULE 1 - AMENDMENT OF THE NATIONAL RESIDUE SURVEY (EXCISE) LEVY ACT 1998

Subclause 1(1) of Schedule 1 (definitions of *cattle*, *dairy cattle*, *licensed dairy farmer* and *lot-fed cattle*)

The *Cattle Transactions Levy Act 1997* is being repealed by the *Primary Industries Levies and Charges (Consequential Amendments) Act 1998* and replaced by Schedule 3 of that Act. This amendment will ensure consistency between the definitions of “cattle”, “dairy cattle”, “licensed dairy farmer” and “lot fed cattle” used in the *National Residue Survey (Excise) Levy Act 1998* and the *Primary Industries (Excise) Levies Act 1998*.

Subparagraph 2(2)(d)(iii) of Schedule 1

The *Beef Production Levy Act 1990* is being repealed by the *Primary Industries Levies and Charges (Consequential Amendments) Act 1998* and replaced by Schedule 1 of that Act. This amendment will ensure consistency between the definitions used in the *National Residue Survey (Excise) Levy Act 1998* and the *Primary Industries (Excise) Levies Act 1998*.

Clause 1 of Schedule 2

This item provides for the insertion of the definition of *leviable amount* in relation to coarse grains. The leviable amount for leviable coarse grains is \$50.00 in a levy year unless another amount is prescribed. A levy year is a financial year.

After subclause 5(1) of Schedule 2 and After subclause 5(2) of Schedule 2

These items are required because of a change to the legislation for the imposition of levy on coarse grains in Schedule 4 to the *Primary Industries (Excise) Levies Act 1998*, which provides for the exemption from levy of leviable coarse grain which are either processed

by the producer for commercial use, or where the amount of levy payable in a levy year on leviable coarse grain which is either delivered or processed would be less than the leviable amount. The leviable amount is set at \$50.00 in a levy year unless another amount is prescribed.

After subclause 5(2) of Schedule 2

This item is required because of a change to the legislation for the imposition of levy on coarse grains in Schedule 4 to the *Primary Industries (Excise) Levies Act 1998*, which provides for the exemption from levy of leviable coarse grain which are processed by the producer for commercial use, where the amount of levy payable would be less than the leviable amount. The leviable amount is set at \$50.00 in a levy year unless another amount is prescribed.

Clause 2 of Schedule 3

This item amends the definition of the National Residue Survey Levy on relevant dairy produce to ensure that the provisions for the imposition of this levy remain in place beyond 30 June 2000. This aspect of the National Residue Survey Levy on relevant dairy produce becomes consistent with National Residue Survey legislation for other rural industries.

Paragraph 2(2)(d) of Schedule 7

This item amends a reference in the *National Residue Survey (Excise) Levy Act 1998* to the *Honey Levy Act (No 1) 1962* to refer to the *Primary Industries (Excise) Levies Act 1998* Schedule 14 of which replaces the (repealed) *Honey Levy Act (No 1) 1962*.

Clause 1 of Schedule 9 (definition of horticultural products)

The *Horticultural Levy Act 1987* is repealed by the *Primary Industries (Excise) Levies Act 1998* and replaced by Schedule 15 of that Act. This amendment will ensure consistency between the definitions of "horticultural products" used in the *National Residue Survey (Excise) Levy Act 1998* and the *Primary Industries (Excise) Levies Act 1998*.

Subclause 1(1) of Schedule 15 (definitions of lamb, sheep and slaughter)

The *Live-stock Transactions Levy Act 1997* is repealed by the *Primary Industries (Excise) Levies Act 1998* and replaced by Schedule 18 of that Act. This amendment will ensure consistency between the definitions of "lamb", "sheep" and "slaughter" used in the *National Residue Survey (Excise) Levy Act 1998* and the *Primary Industries (Excise) Levies Act 1998*.

ISBN 064237903-3



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