

**1998-99**

**THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA**

**HOUSE OF REPRESENTATIVES**

**NATIONAL RESIDUE SURVEY (EXCISE) LEVY AMENDMENT BILL 1998**

**SUPPLEMENTARY EXPLANATORY MEMORANDUM**

**AMENDMENTS TO BE MOVED ON BEHALF OF THE GOVERNMENT**

(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**

This explanatory memorandum relates to amendments to the *National Residue Survey (Excise) Levy Amendment Bill 1998* requested by industry to the Bill tabled in December 1998 and as a consequence of amendments to the *Primary Industries (Excise) Levies Bill 1998*.

**FINANCIAL IMPACT STATEMENT**

There are no immediate financial implications for the Commonwealth, other than the savings involved when changes need to be made, unless and until new levies are imposed under this Act, as a result of these amendments and corrections.

## **AMENDMENTS**

### **NOTES ON CLAUSES**

#### **Amendment 1: - Schedule 1 (cattle transactions), page 3 (after line 11)**

This amendment amends the legislation so that the grass fed and lot fed components of the cattle transaction levy can be clearly and separately identified. The change has been requested by the Cattle Council of Australia and the Australian Lot Feeders' Association. The initial operative rate and maximum rate will be the same, with future operative rates to be changed by regulation.

The NRS legislation does not currently allow grass fed and lot fed cattle to be levied at different rates. This amendment will allow the lot fed cattle industry to build up a reserve under the National Residue Survey and enable the Cattle Council of Australia to seek a reduction of the current operative rate of levy for grass fed cattle.

The amendment will also make the NRS legislation consistent with the current *Cattle Transactions Levy Act 1997*, which will be amalgamated with other levy acts into the *Primary Industries (Excise) Levies Bill 1998*, in which the grass fed and lot fed components are separate.

#### **Amendment 2: - Schedule 1 (coarse grain), page 3 (lines 15)**

This amendment amends the definition of *leviable amount* for the purpose of this Schedule.

The amendment is required as a consequence of Amendment 2 to the *Primary Industries (Excise) Levies Bill 1998*, which will reduce the annual levy liability threshold from \$50 to \$25, below which levy on coarse grains is not imposed in accordance with subclauses 5(2) and 5(4) of Schedule 4 to the *Primary Industries (Excise) Levies Bill 1998*.

#### **Amendment 3: - Schedule 1 (dried fruit and grain legumes), page 4 (after line 10)**

These amendments are required as a consequence of Amendments 5 and 9 to the *Primary Industries (Excise) Levies Bill 1998* respectively.

In the case of dried fruit, this amendment is required as a consequence of Amendment 5 to the *Primary Industries (Excise) Levies Bill 1998*, which redefines dried vine fruits to include new grape varieties and existing tablegrape varieties which are increasingly being dried, processed and marketed.

In the case of grain legumes, this amendment is required as a consequence of Amendment 9 to the *Primary Industries (Excise) Levies Bill 1998*, which reduces the annual levy liability threshold from \$50 to \$25, below which levy on grain legumes is not imposed in accordance with subclauses 5(3) and 5(5) of Schedule 12 of the *Primary Industries (Excise) Levies Bill 1998*.

**Amendment 4: - Schedule 1 (laying chickens, meat chickens and oilseeds), page 4 (after line 17)**

These amendments are required as a consequence of Amendments 19, 21 and 24 to the *Primary Industries (Excise) Levies Bill 1998* respectively.

In the case of laying chickens, this amendment is required as a consequence of Amendment 19 to the *Primary Industries (Excise) Levies Bill 1998*, which redefines who is liable to pay the levy to reflect the fact that the hatchery is responsible for payment of the levy.

In the case of meat chickens, this amendment is required as a consequence of Amendment 21 to the *Primary Industries (Excise) Levies Bill 1998*, which repeals the definition of certain chickens as being meat chickens as the definition is no longer relevant because of the separate development of the chicken meat and egg industries since the *Meat Chicken Levy Act 1969*.

In the case of oilseeds, this amendment is required as a consequence of Amendment 24 to the *Primary Industries (Excise) Levies Bill 1998*, which will reduce the annual levy liability threshold from \$50 to \$25, below which levy on oilseeds is not imposed in accordance with subclauses 6(4) and 6(6) of this Schedule.

**Amendment 5: - Schedule 1, page 4 (after line 21)**

The *National Residue Survey (Excise) Levy Amendment Bill 1998* will commence on the commencement date of the *Primary Industries (Excise) Levy Bill 1998*. However, to avoid any doubt about the commencement date of the amendments, an amendment has been included which makes it clear that those amendments will apply to leviable transactions which occur on or after the commencement date of the new Act.

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