1995

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

SENATE

PRIMARY INDUSTRIES LEVIES AND CHARGES (CONSEQUENTIAL AMENDMENTS) BILL 1995

EXPLANATORY MEMORANDUM

(Circulated by authority of the Minister for Primary Industries and Energy, Senator the Hon Bob Collins)

THIS MEMORANDUM TAKES ACCOUNT OF AMENDMENTS MADE BY THE HOUSE OF REPRESENTATIVES TO THE BILL AS INTRODUCED



PRIMARY INDUSTRIES LEVIES AND CHARGES (CONSEQUENTIAL AMENDMENTS) BILL 1995

GENERAL OUTLINE

The purpose of this Bill, together with the *Primary Industries Levies Bill 1995* and the *Primary Industries Charge* is to rationalise the number of levy Acts administered by the Department of Primary Industries and Energy.

The package of Bills will involve significant savings in Parliamentary time by enabling the maximum and/or operative rates of levies to be amended at the request of the designated body/bodies by a disallowable instrument rather than inclusion on the legislative program.

This Bill will repeal 59 existing Acts that impose a levy or charge for such purposes as research and development, promotion and monitoring of residues. Similar levies and charges will be able to be imposed by regulations made under the *Primary Industries Levies Act 1995* or the *Primary Industries Charges Act 1995*.

The Bills will also allow for new products to be added by regulations at the request of the industry concerned.

This Bill will also amend the following Acts to reflect the new arrangements:

Primary Industries Levies and Charges Collection Act 1991; Primary Industries and Energy Research and Development Act 1989; Australian Horticultural Corporation Act 1987, Australian Wine and Brandy Corporation Act 1980; Horticultural Research and Development Corporation Act 1987; Wheat Marketing Act 1989;

Pig Industry Act 1986;

National Cattle Disease Eradication Trust Account Act 1991;

National Residue Survey Administration Act 1992;

Tobacco Charge Act (No. 1) 1955;

Tobacco Charge Act (No. 2) 1955;

Tobacco Charge Act (No. 3) 1955;

Tobacco Charges Assessment Act 1955;

Meat and Live-stock Industry Act 1995; and

Dairy Produce Act 1986.

The new arrangements are to commence on 1 July 1996. Any levies or charges made under Acts that have been repealed will remain current until new regulations are made. It is expected to have a new set of regulations for each industry by the commencement date.

FINANCIAL IMPACT STATEMENT

There will be no financial impact.

NOTES ON CLAUSES

Clause 1 - Short title

This clause provides for the Act to be called the *Primary Industries* Levies and Charges (Consequential Amendments) Act 1995.

Clause 2 - Commencement

This clause provides for certain sections of the Act to commence on Royal Assent and others to commence on 1 July 1996. The repeal of the Levy and Charge Acts and the Schedules relating to the Bills being amended will not commence until 1 July 1996 except for:

- item 26 of Schedule 1, relating to the definitions, the binding of the Crown, the making of regulations to set the maximum levy rate, the disallowance of those regulations and the declaration of designated bodies; and
- . items 2, 3 and 20 of Schedule 14, relating to motions at formal meetings of the meat and livestock industry and the timing of these meetings.

These exceptions and the remainder of the Act come into effect upon Royal Assent. This allows maximum rates to be set and designated bodies to be declared in time for the commencement of operation of the Levies and Charges Acts. It also allows the voting arrangements in the meat and livestock industry to be changed in time for the commencement of operation of the Levies and Charges Acts and preserves the arrangements that will occur in the transitional period.

Sub-clause 2(3) provides for the National Cattle Disease Eradication Reserve Act to commence after the commencement of the Audit (Transitional and Miscellaneous) Amendment Act 1995.

Clause 3 - Amendments

This clause amends the Acts as set out in the Schedules and the other items listed in the Schedules have effect in accordance with what is laid out in those Schedules.

Clause 4 - Repeal of Levy Acts and Charge Acts

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This clause provides for the repeal of the listed Acts that impose either a charge or a levy. The repeals apply to the levies and charges on various primary industries products that will now be imposed by regulations made under the *Primary Industries Levies Act 1995* or the *Primary Industries Charges Act 1995*.

PRIMARY INDUSTRIES LEVIES AND CHARGES COLLECTION ACT 1991

1. Title

This clause amends the title of the Act to reflect the fact that levies and charges collected are to be imposed by regulations made under the *Primary Industries Levies Act* 1995 or the *Primary Industries Charges Act* 1995.

2. Subsection 4(1) (definitions of "associated Act" and "forest industries levy or charge")

This item omits the definitions as they relate to Acts that are being repealed.

3. Subsection 4(1) (definition of "charge")

This item amends the definition of "charge" to reflect the fact that charges will be imposed by regulations made under the *Primary Industries Charges Act 1995* following the repeal of the Acts under which charges were previously determined.

4. Subsection 4(1) (definition of "feedlot operator")

This item amends the definition of a feedlot operator to reflect that the Cattle Transaction Levy Act 1995, Beef Production Levy Act 1990 and the Cattle Export Charge Act 1990 are being repealed and to include buffalo as animals that might be contained in a feedlot operation.

5. Subsection 4(1) (definition of "levy")

This item changes the definition of "levy" to reflect the fact that levies will be imposed by regulations made under the *Primary Industries Levies Act 1995* following the repeal of the Acts under which levies were previously determined.

6. Subsection 4(1) (paragraph (b) of the definition of "prescribed goods or services")

This item amends the definition to reflect the fact that the *Horticultural Levy Act 1987* is being repealed.

7. Subsection 4(1) (definition of "producer")

This item amends the definition of "producer" to reflect the fact that the Honey Levy Act (No 1) 1962, the Horticultural Levy Act 1987, the Forest Industries Research Levy Act 1993, Forest Industries Research Export Charge Act 1993, Forest Industries Research Import Charge Act 1993, the Live-stock Slaughter Levy Act 1964, the Live-stock Export Charge Act 1977 and the Wine Grapes Levy Act 1979 are being repealed.

The producer is defined as the person who is required to pay the levy or charge imposed on a product. The specifications of this person will appear in the levy or charge regulations in relation to each industry.

8. Section 4(1) (definition of "product")

This item amends the definition of "product" to reflect that the product must be from a plant or an animal.

9. Subsection 4(1)

This item inserts the definitions 'animal', 'animal product', 'cattle', 'forest operations', 'forest products', 'horticulture', 'horticultural products', 'logs', 'plant', 'plant product', 'produce of a primary industry' and 'treated'.

10. Subsection 4(2)

This subsection is being omitted because the *Cattle Transaction Levy Act 1995*, *Beef Production Levy Act 1990* and the *Cattle Export Charge Act 1990* are being repealed and a definition of a first purchaser of cattle in relation to feedlot operations is substituted.

11. Section 4(4)

This item omits the reference to definitions in associated Acts as it is no longer necessary because the associated Acts are being repealed.

12. Subsection 5(1)

This item adds the Australian Capital Territory and the Northern Territory to be bound by the Crown.

13. Subsection 7(2A)

This item reflects the fact that the Cattle Transaction Levy Act 1995 is being repealed.

14 Subsection 7(3)

This item omits the note in subsection 7(3A) because the definition of "producer" will be included in subsection 4(1) of the Act and therefore this definition no longer needs to be clarified in a Note.

15. Subsection 7(3A)

This item omits the note in subsection 7(3) because the definition of "producer" will be included in subsection 4(1) of the Act and therefore this definition no longer needs to be clarified in a Note.

16. Subsection 8(3), (4) and (4A)

The sections are omitted to reflect the repeal of the Live-stock Slaughter Levy Act 1964, the Beef Production Levy Act 1990 and the Cattle Transaction Levy Act 1995. A new item is substituted to provide that a proprietor of an abattoir may refuse to slaughter or permit the slaughter of the animal at the abattoir until the producer provides the proprietor with any levy that is payable. Regulations made have effect despite any State or Territory Law and regardless of when the contract was entered into.

17. Subsection 8(5)

This item is amended to clarify that it only applies if a levy is imposed on pigs.

18. **Subsection 10(7)**

This item omits the reference to a specific "forest industries levy or charge" and replaces it with a reference to a levy or charge on forest products.

19. Subsection 11(8)

This item omits the reference to a specific "forest industries levy or charge" and replaces it with a reference to a levy or charge on forest products.

20. Subsection 24A(1)

This item is amended to reflect the fact that the *Beef Production Levy Act 1990* is being repealed.

21. Section 24A (Note)

The Note is omitted as the *Beef Production Levy Act 1990* is being repealed. The terms referred to are defined in subsection 24A(5).

22. Section 24A

This item adds the definitions 'cattle', 'cold carcase weight', 'hot carcase weight' and 'weighing period' as the previous definitions of these terms were contained in subsection 4(1) of the *Beef Production Levy Act 1990* which is being repealed.

23. Subsection 28(9) (paragraphs (b), (c), (d), and (e) of the definition of "relevant decision")

The paragraphs are omitted as they refer to Acts that are being repealed and new paragraphs are inserted to include decisions made by regulations under the *Primary Industries Charges Act* 1995 or the *Primary Industries Levies Act* 1995.

24. Schedules 1 and 2

The schedules are repealed as all the Acts referred to in them are being repealed.

25. Transitional - pre-commencement levies and charges

This item provides that provisions regarding collection of any levies or charges that were imposed by a repealed Act continue to apply despite the repeal of those Acts and any other amendments to this Act until such time as these commitments are discharged.

26. Transitional - maximum rate regulations and declarations

This item provides that all the amendments made in this Schedule have effect on Royal Assent for the purposes of the declaration of designated bodies, the making of regulations to set maximum levy rates and the disallowance of maximum levy regulations.

PRIMARY INDUSTRIES AND ENERGY RESEARCH AND DEVELOPMENT ACT 1989

1. Subsection 4(1) (paragraph (a) of the definition of "research component")

This item amends the definition as the Wheat Industry Fund Levy Act 1989 is being repealed. The 'research component' for any levy will be specified by regulations.

2. Subsection 4(1) (definition of "tobacco levy")

This item omits the definition because it refers to charges under the *Tobacco Charge Act (No 1) 1955*, the *Tobacco Charge Act (No 2) 1955* and the *Tobacco Charge Act (No 3) 1955* which are being repealed.

3. Subsection 4(1)

This item inserts a definition for "forest products".

4. Subsection 5(4) and (5)

This item inserts a reference to the fact the Wheat Industry Fund Act 1989 is being repealed.

5. **Subsection 25(4)**

This item amends the section to reflect that the Forest Industries Research Import Charge Act 1993 is being repealed and that charges on forests products will now be made under the Primary Industries Charges Act 1995.

6. **Subsection 31(4)**

This item amends the section to reflect that the Forest Industries Research Levy Act 1993 and the Forest Industries Research Export Charge Act 1993 are being repealed.

7. Section 31

This item provides for the inclusion of a new subsection which defines 'eligible forest levy' as a levy or charge imposed on forest products by regulations under the new Primary Industries Levies and Charges Acts and levies or charges payable under the repealed Forest Industries Research Acts.

8. **Subsection 32(1)**

This item omits the reference to subsection 32(3) because Item 9 below omits the subsection.

9. **Subsection 32(3)**

This item omits the reference to tobacco levies as the same principles apply to all levies.

10. And Section 33A. And a property of the section of the section

This item is amended to reflect the fact that the Forest Industries Research Import Charge Act 1993 is being repealed.

11.3 Section 33A of sustain a manage of the age.

This item provides that the amount spent on R&D activities in relation to forest product imports must be proportionate to the amount collected as a research charge on these products and that this proportion cannot be less than the proportion of the total amount spent on R&D activities.

12. Section 110(1)

This item omits the reference to subsection 110(3) because Item 13 below omits the subsection.

13. Subsection 110(3)

This item omits the reference to tobacco levies as the same principles will now apply to all levies.

14. Application - operational plans

This item provides that amendments of the *Primary Industries and Energy Research and Development Act 1989* apply to annual operational plans from the 1996-97 financial year onwards.

AUSTRALIAN HORTICULTURAL CORPORATION ACT 1987

1. Subsection 3(1) (definitions of "export charge", "Export Charge Act" and "Export Charge Collection Act", "levy", "Levy Act" and "Levy Collection Act")

These definitions are omitted because they refer to the *Horticultural Charge Act 1987* which is being repealed. Charges will be imposed under the *Primary Industries Charges Act 1995*. The definition of 'Export Charge Collection Act' is no longer necessary as that Act has been repealed. Charges are collected under the *Primary Industries Levies and Charges Collection Act 1991*.

2. Subsection 3(1)

This item inserts additional definitions for 'Board's component of charge', 'Board's component of levy', 'Corporation's component of charge', 'Corporation's component of levy', 'old Export Charge Act', 'old Export Charge Collection Act', 'old Levy Act', 'old Levy Collection Act'.

3. Before section 47

Corporation's component of charge

This item provides that where a charge is imposed on horticulture products by the *Primary Industries Charges Act 1995* the regulations may prescribe that the Australian Horticultural Corporation's component may be a percentage as determined by the regulations or all of the charge.

Corporation's component of levy

This item provides that where a levy is imposed on horticulture products by the *Primary Industries Levies Act 1995* the regulations may prescribe that the Australian Horticultural Corporation's component may be a percentage as determined by the regulations or all of the levy.

4. Before paragraph 47(1)(a)

This item provides that where a levy is received by the Commonwealth the Corporation's component shall be paid to the Corporation.

5. Section 47

This item provides that references to the Levy Act relate to the *Horticultural Levy Act 1987* before it was repealed.

6. Paragraph 47(1)(aa)

This item provides that penalty amounts received on levies payable under section 47(1)(aaa) are to be paid to the Corporation.

7. Section 47

This item provides that references to the Levy Collection Act relate to the *Horticultural Levy Collection Act 1987* before it was repealed.

8. Before paragraph 47(2)(a)

This item provides that where a charge is received by the Commonwealth the Corporation's component shall be paid to the Corporation.

9. Section 47

This item provides that references to the Export Charge Act relate to the *Horticultural Export Charge Act 1987* before it was repealed.

10. Paragraph 47(2)(aa)

This item provides for penalty amounts received on charges payable under section 47(2)(aaa) to be paid to the Corporation.

11. Section 47

This item provides that references to the Export Charge Collection Act relate to the *Export Charge Collection Act* before it was repealed.

12. Paragraph 47(2A)(a)

This item is amended to reflect the fact that the *Honey Export Charge Act* 1973is being repealed

13. Subsection 47(2A)

This item is amended to reflect the fact that the *Honey Levy Act* (No.1) 1962 is being repealed.

14. Subsection 47(2A)

This item is amended to reflect the fact that the *Honey Levy Act* (No.2) 1962 is being repealed.

15. Subsection 47(2A)

This item is amended to reflect the fact that the *Honey Levy Collection Act 1962* is being repealed.

16. Paragraph 47(2A)(f)

This item is amended to reflect the fact that the *Honey Export Charge Collection Act 1973* is being repealed.

17. After section 47(3)

This item provides that where an amount is received by the Commonwealth under subsection 7(1) or (2) or section 10 or 11 of the *Primary Industries Levies and Charges Collection Act* 1991 this is to be included in the Corporation's component of the levy.

18. After section 47(4)

This item provides that where an amount is received by the Commonwealth under paragraph 7(3)(a) or section 10 or 11 of the *Primary Industries Levies and Charges Collection Act 1991* this is to be included in the Corporation's component of the charge.

19. Paragraph 47(5)(aa)

This item replaces the reference to paragraph 7(3)(b) in the Levies Charges and Collection Act with a reference to paragraph 7(3)(a) because under the levies imposed through the Primary Industries Levies Act 1995 paragraph 7(3)(a) will encompass and supersede paragraph 7(3)(b).

20. Paragraphs 47(5A)(a) and (6A)(a)

This item amends a technical error to change the references from paragraph 7(1)(f) to paragraph 7(1)(e) of the *Primary Industries Levies and Charges Collection Act 1991*. This provides that penalty amounts received are to be included in the amount to be paid to the Corporation.

21. Paragraphs 47A(1)(a) and (b)

This item is amended to reflect the fact that the Levy Collection Act, the Export Charge Collection Act and the Levies and Charges Collection Act are being repealed.

22. Paragraphs 47A(2)(a) and (b)

These items provide that references to the Levy Collection Act or the Export Charge Collection Act relate to the *Horticultural Levy Collection Act 1987* or *Horticultural Export Charge Collection Act 1987* before they were repealed.

23. Subparagraph 48(1)(aa)(i)

This item allows the Corporation to reimburse the Commonwealth for expenses incurred in the collection of levies or charges or recovery of penalty amounts.

24. Before section 115Q

Board's component of charge

This item provides that where a charge is imposed on the export of horticulture products by the *Primary Industries Charges Act 1995* and a Product Board has been established, the regulations may prescribe that the Product Board's component may be any part or all of the charge.

Board's component of levy

This item provides that where a levy is imposed on horticulture products by the *Primary Industries Levies Act 1995* and a Product Board has been established, the regulations may prescribe that the Product Board's component may be any part or all of the levy.

25. Before paragraph 115Q(1)(a)

This item provides that where a levy or charge, or penalty amounts on levies or charges, are received by the Commonwealth the Product Board's component shall be paid to the Board less the administrative charges of the Australian Horticultural Corporation.

26. Section 115Q

This item provides that references to the Levy Act relate to the *Horticultural Levy Act 1987* as that Act was before it was repealed.

27. Section 115Q

This item provides that references to the Export Charge Act relate to the *Horticultural Export Charge Act 1987* as that Act was before it was repealed.

28. Section 115Q

This item provides that references to the Levy Collection Act relate to the *Horticultural Export Charge Collection Act 1987* as that Act was before it was repealed.

29. Section 115O

This item provides that references to the Export Charge Collection Act relate to the *Horticultural Export Charge Collection Act 1987* as that Act was before it was repealed.

30. After subsection 115Q(4)

This item provides that where an amount is received by the Commonwealth under subsection 7(1) or (2) or section 10 or 11 of the *Primary Industries Levies and Charges Collection Act 1991* this is to be included in the Board's component of the levy.

31. After subsection 115Q(5)

This item provides that where an amount is received by the Commonwealth under paragraph 7(3)(a) or section 10 or 11 of the *Primary Industries Levies and Charges Collection Act 1991* this is to be included in the Board's component of the charge.

27. Section 115O

This item provides that penalty amounts on levies received by the Commonwealth under paragraph 7(1)(e), subsection 9(1) or section 10 or 11 of the *Primary Industries Levies and Charges Collection Act* 1991 are to be included in the amounts to be paid to the Product Board.

It also provides that penalty amounts on charges received by the Commonwealth under paragraph 7(3)(b), subsection 9(1) or section 10 or 11 of the *Primary Industries Levies and Charges Collection Act* 1991 are to be included in the amounts to be paid to the Product Board.

AUSTRALIAN WINE AND BRANDY CORPORATION ACT 1980

1. Subsection 4(1)

This item provides additional definitions of 'Corporation's component of levy' and 'wine grapes levy'.

2. Subsection 29U(1) (definition of "Levy Act")

The definition of 'Levy Act' is replaced to reflect the fact that the Wine Grapes Levy Act 1979 is being repealed and levies will be imposed under the Primary Industries Levies Act 1995.

3. Subsection 29U(2)

Omits the reference to the "Levy Act" to reflect the fact that the Wine Grapes Levy Act 1979 is being repealed and a "wine grapes levy" will be imposed under the Primary Industries Levies Act 1995.

4. Subsection 29V(1)

Amends the reference to a specific "levy" to reflect that the *Wine Grapes Levy Act 1979* is being repealed and a "wine grapes levy" will be imposed under the *Primary Industries Levies Act 1995*.

5. Subsection 29V(1)

Omits the reference to the 'Levy Act' to reflect the fact that the Wine Grapes Levy Act 1979 is being repealed and wine grapes levy will be imposed under the Primary Industries Levies Act 1995.

6. Subsection 29Z(1)

Amends the reference to a specific "levy" to reflect that the *Wine Grapes Levy Act 1979* is being repealed and a "wine grapes levy" will be imposed under the *Primary Industries Levies Act 1995*.

7. Subsection 29Z(1)

Omits the reference to the "Levy Act" to reflect that the Wine Grapes Levy Act 1979 is being repealed and a wine grapes levy will be imposed under the Primary Industries Levies Act 1995.

8. Section 29ZA

The amendment is to reflect that the Wine Grapes Levy Act 1979 is being repealed and levies will be imposed under the Primary Industries Levies Act 1995.

9. Before section 32

Corporation's component of levy

This item provides that where there is a wine grapes levy under the *Primary Industries Levies Act* 1995 the regulations may prescribe that the Australian Wine and Brandy Corporation's component may be any part or all of the levy.

10. Before paragraph 32(a)

This item provides that the Corporation's component of a levy shall be paid to the Corporation. Any penalty amounts received under section 15 of the *Primary Industries Levies and Charges Collection Act 1991* for non-payment of the Corporation's component of wine grapes levy must also be paid to the Corporation.

11. Paragraphs 32(a) and (b)

This item provides that references to the Wine Grapes Levy Act 1979 relate to the *Wine Grapes Levy Act 1979* as that Act was before it was repealed.

12. Paragraphs 32(a) and (b)

This amendment is to reflect the fact that the Wine Grapes Levy Collection Act 1979 has been repealed.

13. Paragraph 32(b)

This amendment is to reflect the fact that the Wine Grapes Levy Collection Act 1979 has been repealed.

14. **Section 33**

This amendment is to reflect the fact that the Wine Grapes Levy Collection Act 1979 has been repealed.

15. Section 33

This item corrects an error in the Wine Grapes Levy Act 1979 where a previous amendment removed paragraphs 6(1)(b) - (f) and no consequential amendment was made in the cross reference was made to the Australian Wine and Brandy Corporation Act 1980.

16. Section 33

This amendment is to reflect the fact that the Wine Grapes Levy Act 1979 has been repealed.

17. Section 33

This item provides that if the Corporation's component of the levy has been overpaid and the Commonwealth has refunded this overpayment to the levy payer the Corporation must reimburse the Commonwealth the amount that was refunded.

18. Subparagraph 35(ab)(i)

This item includes reimbursement of Presiding Member or Committee expenses and reimbursement of collection costs to the Commonwealth as authorised expenditure by the Corporation.

19. Subsection 39ZL(1)

This amendment is to reflect the fact that the *Wine Grapes Levy Act* 1979 has been repealed.

20. Subsection 39ZL(1)

This amendment is to reflect the fact that the *Grape Research Levy Act 1986* has been repealed.

21. After section 39ZL(1)

This item provides that the Corporation may give information about a wine manufacturer, which it has acquired under the provisions of this Act, to relevant government authorities to assist in the levy collection process. The consent of the wine manufacturer is required.

22. Subsection 39ZL(2)

This item is amended to include the insertion of subsection 39ZL(1A) by Item 21 above.

23. Transitional - pre-commencement liability to levy

This item provides that commitments governed by Part IVB of the Australian Wine and Brandy Corporation Act 1980 are still current until discharged despite the amendments made to that Act by this Schedule.

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HORTICULTURAL RESEARCH AND DEVELOPMENT CORPORATION ACT 1987

1. Subsection 3(1) (definitions of "Export Charge Act" and "Levy Act")

These definitions are omitted as they refer to Acts that are being repealed. Charges and levies will be imposed under the *Primary Industries Levies Act 1995* or the *Primary Industries Levies Act 1995*.

2. Subsection 3(1)

This item inserts definitions of 'Corporation's component of levy', Corporation's component of charge', 'old Export Charge Act', 'old Export Charge Collection Act', 'old Levy Act' and 'old Levy Collection Act'.

3. Before section 45

Corporation's component of levy

This item provides that where a levy is imposed on horticultural products by the *Primary Industries Levies Act 1995* the regulations may prescribe that the Horticultural Research and Development Corporation's component may be any part or all of the levy.

Corporation's component of charge

This item provides that where a charge is imposed on horticultural products by the *Primary Industries Charges Act 1995* the regulations may prescribe that the Horticultural Research and Development Corporation's component may be any part or all of the charge.

4. Before paragraph 45(1)(a)

This item provides that where a levy is received by the Commonwealth the Corporation's component shall be paid to the Corporation.

5. Section 45

This item provides that references to the Levy Act relate to the *Horticultural Levy Act 1987* as that Act was before it was repealed.

6. Paragraph 45(1)(aa)

This item provides that penalty amounts received on levies payable under 45(1)(aaa) are to be paid to the Corporation.

7. Section 45

This item provides that references to the Levy Collection Act relate to the *Horticultural Levy Collection Act 1987* as that Act was before it was repealed.

8. Section 45

This item provides that references to the Export Charge Act relate to the *Horticultural Export Charge Act 1987* as that Act was before it was repealed.

9. Before paragraph 45(2)(a)

This item provides that where a charge is received by the Commonwealth the Corporation's component shall be paid to the Corporation.

10. Paragraph 45(2)(aa)

This item provides that penalty amounts received on charges payable under 45(2)(aaa) are to be paid to the Corporation.

11. Section 45

This item provides that references to the Export Charge Collection Act relate to the *Horticultural Export Charge Collection Act 1987* as that Act was before it was repealed.

12. After subsection 45(3)

This item provides that where an amount is received by the Commonwealth under subsection 7(1) or (2) or section 10 or 11 of the *Primary Industries Levies and Charges Collection Act 1991* this is to be included in the Corporation's component of the levy.

13. After section **45(4)**

This item provides that where an amount is received by the Commonwealth under paragraph 7(3)(a) or section 10 or 11 of the *Primary Industries Levies and Charges Collection Act 1991* this is to be included in the Corporation's component of the charge.

14. Paragraphs 45(5A)(a)

This item amends a technical error to change the references from paragraph 7(1)(f) to paragraph 7(1)(e) of the *Primary Industries* Levies and Charges Collection Act 1991.

15. Paragraphs 45A(1)(a) and (b)

This item is amended to reflect the fact that the Levy Collection Act and the Export Charge Collection Act are being repealed.

16. Paragraphs 45A(2)(a) and (b)

This item provides that references to the Levy Collection Act or the Export Charge Collection Act relate to the *Horticultural Levy Collection Act 1987* or *Horticultural Export Charge Collection Act 1987* as those Acts were before they were repealed.

17. Paragraph 46(3)(a)

This item provides for the inclusion of the Corporation's component of moneys received under 45(1)(aaa) and 45(2)(aaa) to be paid to the Corporation.

18. Subsection 46(3)

This item provides that references to the Levy Collection Act relate to the *Horticultural Levy Collection Act 1987* as that Act was before it was repealed.

19. **Subsection 46(3)**

This item provides that references to the Export Charge Collection Act relate to the *Horticultural Export Charge Collection Act 1987* as that Act was before it was repealed.

20. Section 47(1)(aa)(i)

This item provides that the Corporation may pay the expenses incurred by the Commonwealth in the collection or recovery of levies and charges.

WHEAT MARKETING ACT 1989

1. Paragraph 81(a)

This item provides for the Wheat Industry Fund's component of the levy and any penalty payments received in relation to this component of the levy to be paid to the Board.

2. Subparagraph 82(1)(d)(ii)

This item provides that the Board may use WIF funds to reimburse the Commonwealth for expenses incurred in collecting the WIF component of the levy or any penalty payments relating to the levy.

3. Subsection 82(2) (definition of *levy*)

This items provides a substitute definition of *levy* to reflect the fact that the *Wheat Industry Fund Levy Act 1989* and the *Wheat Industry Fund Levy Collection Act 1989* are being repealed.

4. Part 7 (heading)

This item substitutes 'Part 6A - Payments to Board' for the previous Part 7.

5. Before section 84

This item inserts a new Division relating to 'Payments attributable to levy imposed by regulations under the *Primary Industries Levies Act 1995*' and a further Division relating to 'Payments attributable to levy imposed by the repealed *Wheat Industry Fund Levy Act 1989*'.

This item includes definitions for 'Wheat Industry Fund's component of levy', and 'Payments to Board'

6. Section 84

This amendment is to reflect the amendments contained in item 5 involving the renaming of parts of the Act.

7. Section 84 (paragraphs (a) and (b) of the definition of *levy*)

This item reflects the fact that the Wheat Industry Fund Levy Act 1989 and the Wheat Industry Fund Levy Collection Act 1989 are being repealed.

8. Section 84 (paragraph (c) of the definition of levy)

This item clarifies the extent of the penalty payments to be included in the definition of levy.

9. Section 84 (definition of value)

This item reflects the fact that the Wheat Industry Fund Levy Collection Act 1989 is being repealed.

10. Before section 88:

This item provides for the insertion of a new heading 'Part 7 - Miscellaneous'.

PIG INDUSTRY ACT 1986

1. Section 4

This item provides for an interpretation of the term 'Corporation's component of levy', which is to be inserted into the Act as section 22A (see item 4 below).

2. Paragraph 7(1)(d)

The amendment omits the subsection to reflect the fact that the *Pig Slaughter Levy Act 1971* is being repealed.

3. Subsection 7(2)

This item substitutes a process of recommendations under the previous Act which has been repealed and provides that the Australian Pork Corporation must consult eligible industry bodies before giving consent for regulations to be made.

4. Before section 23

This item provides that where a levy is imposed on the slaughter at an abattoir of pigs for human consumption by the *Primary Industries Levies Act 1995* the regulations may prescribe that the Australian Pork Corporation's component may be any part or all of the levy.

5. Subsection 23(1)

This item provides for amounts received by the Commonwealth as the Corporation's component of levy to be paid to the Corporation.

6. Subsection 23(2)

This item reflects the fact that subsection (1) has been amended by item 5 above.

7. Paragraphs 23(2)(a) and (b)

These items amend the references to refer to section 23(1)(a) as subsection 23(2) applies to the *Pig Slaughter Levy Act* 1971.

8. Paragraph 23(2)(b)

This item reflects the fact the Pig Slaughter Levy Collection Act 1971 is being repealed.

9. Section 23

This item provides that where an amount is received by the Commonwealth under subsection 7(1) or section 15 of the *Primary Industries Levies and Charges Collection Act 1991* this is to be included in the Corporation's component of the levy.

NATIONAL CATTLE DISEASE ERADICATION TRUST FUND ACCOUNT ACT 1991

1. Section 3

This item provides definitions of 'cattle', 'Reserve's component of charge', and Reserve's component of levy'.

2. After Section 4

Reserve's component of charge

This item provides that where a charge is imposed on the export of bovine animals by the *Primary Industries Charges Act 1995* the regulations may prescribe that the National Cattle Disease Eradication Trust Account's component may be any part or all of the charge.

Reserve's component of levy

This item provides that where a levy is imposed on the export of bovine animals by the *Primary Industries Levies Act 1995* the regulations may prescribe that the National Cattle Disease Eradication Trust Account's component may be any part or all of the levy.

3. Before paragraph 5(1)(a)

Provides for the payment of the Reserve's component of the charge and levy to be paid into the National Cattle Disease Eradication Trust Account.

4. Subsection 5(1)(a) and (aa)

This item reflects the fact that the *Live-Stock Slaughter Levy Act* 1964 is being repealed.

5. Paragraphs 5(1)(b) and (ba)

This item reflects the fact that the *Live-Stock Export Charge Act* 1977 is being repealed.

6. Paragraph 5(1)(bb)

This item reflects the fact that the Cattle Transaction Levy Act 1990 is being repealed.

7. Paragraph 5(1)(bc)

This item reflects the fact that the Cattle Transaction Levy Act 1995 is being repealed.

8. Paragraph 5(1)(bd) 10.20 mo avaita property in the work factor is the experience.

This item reflects the fact that the Cattle Export Charges Act 1990 is being repealed.

9. Subsection 5(2)

This item reflects the fact that Item 3 above amended subsection 5(1) by including the equivalent of the Reserve's component of the levy or charge as amounts that should be paid to the Reserve and this amendment includes these amounts as amounts that should be paid out of the Consolidated Revenue Fund.

10. Add at the end

This item enables the Governor-General to make regulations for the purposes of sections 4A and 4B.

NATIONAL RESIDUE SURVEY ADMINISTRATION ACT 1992

1. Title

This item reflects the fact that the National Residue Survey Levies Acts have been repealed.

2. Section 4 (definition of "National Residue Survey)

This item redefines a 'National Residue Survey Levy' as a levy imposed under the *Primary Industries Levies Act* 1995 and declared by regulations to be a National Residue Survey Levy.

3. Section 4 (definitions of "Related Act" and "Table")

Omits the definitions contained in Section 4 of 'Related Act' and 'Table' as these definitions both refer to the Table being repealed by Item 6.

4. Section 5

This section is repealed as it deals with references to other Acts that are being repealed.

5. Part 4

Repeals Part 4 as the provisions outlined regarding liability to pay the Levy will be made by regulations under the *Primary Industries Levies Act 1995*.

6. Schedule

Repeals the Schedule containing tables as the rates of levies payable in the table are no longer necessary as they will be made under the *Primary Industries Levies Act 1995*.

7. Transitional - pre-commencement levies

This item provides for the continuation of the *National Residue Survey Administration Act* 1992 as if the amendments had not been made to enable the continuation of payment of existing levies.

TOBACCO CHARGE ACT (NO. 1) 1955

1. Subsection 4(1)

This item provides for the continuation of the existing charge until 1 July 1996 when the *Primary Industries Levies Act 1995* commences.

TOBACCO CHARGE ACT (NO. 2) 1955

1. Subsection 5(1)

This item provides for the continuation of the existing charge until 1 July 1996 when the *Primary Industries Levies Act 1995* commences.

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TOBACCO CHARGE ACT (NO. 3) 1955

1. Paragraph 4(b)

This item provides for the continuation of the existing charge until 1 July 1996 when the *Primary Industries Levies Act* 1995 commences.

TOBACCO CHARGES ASSESSMENT ACT 1955

1. Paragraph 13(a)

This item provides for the continuation of the existing system of furnishing returns until 1 July 1996 when the *Primary Industries Levies Act 1995* commences.

2. **Subsection 40(1)**

This item provides for the continuation of the existing system of companies being represented by a public officer until 1 October 1996 when the *Primary Industries Levies Act 1995* will supersede the subsection.

3. Subsection 40(1)

This item excludes the operation of the subsection for companies that begin to carry on business on or after 1 July 1996 when the *Primary Industries Levies Act 1995* commences.

4. **Subsection 40(2)**

This item excludes the operation of the subsection for companies that begin to carry on business on or after 1 July 1996 and provides for the exclusion of this subsection after 1 October 1996 for companies that began to carry on a business before 1 July 1996.

MEAT AND LIVE-STOCK INDUSTRY ACT 1995

1. Section 7

This item provides an interpretation of 'Council's component of levy', and 'Council's component of charge'.

2. Subparagraphs 23(2)(d)(i), (ii), (ii), (iii), (iv) and (v)

This item reflects the fact that the Live-stock Slaughter Levy Act 1964, Live-stock Export Charge Act 1977, Beef Production Levy Act 1990, Cattle Export Charges Act 1990 and the Cattle Transaction Levy Act 1995 are being repealed.

3. Paragraphs 25(2)(a), (b), (c), (d) and (e)

This item reflects the fact that the Live-stock Slaughter Levy Act 1964, Live-stock Export Charge Act 1977, Beef Production Levy Act 1990, Cattle Export Charges Act 1990 and the Cattle Transaction Levy Act 1995 are being repealed.

4. Before section 43

This item provides that the regulations may prescribe that the 'Council's component of levy' or the 'Council's component of charge' may be any part or all of the levy.

5. Before paragraph 43(1)(a)

This item provides that the equivalent of the Council's component of levy or charge is to be paid to the Council.

6. Paragraphs 43(1)(a), (b), (c), (d) and (e)

This item reflects the fact that the Live-stock Slaughter Levy Act 1964, Live-stock Export Charge Act 1977, Beef Production Levy Act 1990, Cattle Export Charges Act 1990 and the Cattle Transaction Levy Act 1995 are being repealed.

7. After subsection 43(1)

This item provides that the Council's component of the levy or charge includes both levy or charge payments and penalties.

8. Subparagraph 44(c)(i)

This item reflects the fact that item 5 above amended paragraph 43(1)(a) to include the Council's component of the levy and charge as amounts that should be paid to the Council.

9. Section 52

This item provides an interpretation of 'AMLC's component of levy' and 'AMLC's component of charge'.

10. Before section 125

This item provides that the regulations may prescribe that the 'AMLC's component of levy' or the 'AMLC's component of charge' may be any part or all of the levy.

11. Before paragraph 125(1)(a)

That amounts equal to the amounts received by the Commonwealth as the Council's component of levy or charge are paid to the Council out of the Consolidated Revenue Fund.

12. Paragraphs 125(1)(a), (b), (c), (d) and (e)

This item reflects the fact that the Live-stock Slaughter Levy Act 1964, Live-stock Export Charge Act 1977, Beef Production Levy Act 1990, Cattle Export Charges Act 1990 and the Cattle Transaction Levy Act 1995 are being repealed.

13. After subsection 125(1)

This item provides that the AMLC's component of the levy or charge includes both levy or charge payments and penalties.

14. Subparagraph 126(1)(b)(i)

This item provides that amounts equal to the amounts received by the Commonwealth as the Council's component of levy or charge are to be paid to the Council.

15. Section 165

This item provides an interpretation of 'MRC's component of levy' and 'MRC's component of charge'.

16. Before section 203

This item provides that the regulations may prescribe that the 'MRC's component of levy' or the 'MRC's component of charge' may be any part or all of the levy.

17. Before paragraph 203(1)(a)

This item provides that amounts equal to the amounts received by the Commonwealth as the Council's component of levy or charge are to be paid to the Council.

18. Paragraphs 203(1)(a), (b), (c), (d) and (e)

This item reflects the fact that the Live-stock Slaughter Levy Act 1964, Live-stock Export Charge Act 1977, Beef Production Levy Act 1990, Cattle Export Charges Act 1990 and the Cattle Transaction Levy Act 1995 are being repealed.

19. After subsection 203(2)

This item provides that the MRC's component of the levy or charge includes both levy or charge payments and penalties.

20. Transitional - general meetings of the industry

This amendment is one that will come into effect on Royal Assent to allow the general meetings of the industry to make recommendations for regulations under the new Levies and Charges Acts to commence on 1 July 1995. The Act has been amended by Item 2 to remove subparagraphs 23(2)(d)(i), (ii), (iii), (iv) and (v) and replace these with references to the new Levy and Charges Acts. This item preserves the rights of the general meetings of the industry to make recommendations under the old levy Acts as well during the transitional period.

SCHEDULE 15

DAIRY PRODUCE ACT 1986

1. Subsection 3(1) (definitions of corporation levy, dairy products levy, exotic animal disease levy, first Levy Act, market support levy, milk fat levy, promotion levy, research levy, second Levy Act):

The definitions are omitted as they refer to the *Dairy Produce Levy* (No 1) Act 1986 or the *Dairy Produce Levy* (No 2) Act 1986 which are being repealed.

2. Subsection 3(1) (definition of relevant dairy produce):

The definition of relevant dairy produce is omitted as it refers to the *Dairy Produce Levy (No 1) Act* which is to be repealed and is replaced by a new definition.

3. Subsection 3(1):

The item inserts definitions for Corporation component of levy, milk fat, old corporation levy, old dairy products levy, old first Levy Act, old market support levy, old promotion levy, old research levy, old second Levy Act, promotion component of levy, whole milk and whole milk product.

4. Subsection 3(3):

The subsection is omitted as it refers to definitions in the *Dairy Produce Levy (No 1) Act 1986* which is being repealed.

5. Before section 71: Corporation component of levy

This item provides that where a levy is imposed on relevant dairy produce by regulations under the *Primary Industries Levies Act* 1995 the regulations may prescribe that the Corporation component may be any part or all of that levy.

6. Before paragraph 71(1)(a):

This item provides that where a levy monies are received by the Commonwealth the Corporation's component shall be paid to the Australian Dairy Corporation.

7. Paragraphs 71(1)(a) and (b)

This item provides that references to the Corporation levy relate to the Corporation levy imposed by the repealed *Dairy Produce Levy* (No 1) Act 1986.

8. After subsection 71(1)

This item provides that amounts received as penalties, and amounts received from intermediaries in relation to the Corporation component of the levy are to be paid to the Australian Dairy Corporation.

9. Subparagraph 74(1)(ca)(i);

This item allows the Australian Dairy Corporation to reimburse the Commonwealth for expenses incurred in the collection of the Corporation component of the levy or penalty amounts.

10. Paragraph 88(1)(d)

This item provides that Dairy Industry Fund money may be paid to the Dairy Research and Development Corporation so long as a levy imposed by the regulations under the *Primary Industries Levies Act* 1995 is attached to that Corporation.

11. After section 89:

This item provides that where a levy is imposed on relevant dairy produce by the *Primary Industries Levies Act 1995* the regulations may prescribe that the promotion component may be any part or all of that levy.

12. Before paragraph 90(1)(a):

This item provides that where levy monies are received by the Commonwealth the promotion component shall be paid to the Corporation to be credited to the Dairy Produce Promotion Fund.

13. Paragraphs 90(1)(a) and (b):

This item provides that references to the promotion levy relate to the promotion levy imposed by the repealed *Dairy Produce Levy* (No 1) Act 1986.

14. After subsection 90(1)

This item provides that amounts received as penalty, and amounts received from intermediaries, in relation to the promotion levy are

to be paid to the Corporation to be credited to the Dairy Produce Promotion Fund.

15. Subparagraph 91(aa)(i)

This item allows the Australian Dairy Corporation to reimburse the Commonwealth for expenses incurred in the collection of the promotion levy or penalty amounts.

16. Section 92:

This item adds a note which specifies that the Market Support Fund is to be wound up under section 102 as soon as practicable after 1 July 1995.

17. Paragraphs 93(1)(a) and (c):

This item provides that references to the market support levy relate to the market support levy imposed by the repealed *Dairy Produce Levy (No 1) Act 1986*.

18. Paragraph 93(1)(b):

This item provides that references to the dairy products levy relate to the dairy products levy imposed by the repealed *Dairy Produce Levy (No 1) Act 1986.*

19. Paragraph 93(1)(b):

This item provides that references to the second Levy Act relate to the repealed *Dairy Produce Levy (No 2) Act 1986*.

20. Section 103 (definitions of acquisition offset levy, import offset levy, manufacturing milk levy, market milk levy, milk fat rate and protein rate)

The item amends the definitions to reflect that levies will be imposed by regulations under the *Primary Industries Levies Act* 1995 or the *Primary Industries Charges Act* 1995 following the repeal of the *Dairy Produce Levy (No 1) Act* 1986 and the *Dairy Produce Levy (No 2) Act* 1986.

21. After paragraph 107(2)(a):

This item provides that where an amount is received by the Commonwealth in relation to charge imposed on the import of dairy produce, the Commonwealth must pay an equivalent amount to the Corporation.

22. Paragraph 107(2)(b)

This item provides that references to the Dairy Produce Levy (No 2) Act 1986 relate to the repealed Dairy Produce Levy (No 2) Act 1986.

23. Paragraph 107(2)(c)

This item provides that penalty amounts received on levies or charges on the import of dairy produce are to be paid to the Corporation.

24. Paragraph 108D(1)(b):

This item provides for the manufacturer to have a negative levy entitlement whether this occurs before or after the repeal of the Dairy Produce Levy (No 1) Act 1986.

25. Subsection 108D(2)

This item provides for the calculation of the amount of negative levy entitlement for relevant dairy produce for levies imposed before 1 July 1996.

26 After subsection 108D(2)

This item provides for the amount of negative levy entitlement for levies imposed on relevant dairy produce on or after 1 July 1996 to be determined by regulations.

This item corrects a typographical error to reflect that a notice is given under subsection 3.

28. Paragraph 108E(1)(c):

This item provides, where there is an entitlement for a person to be paid a manufacturing milk levy rebate this entitlement still exists before and after the repeal of the *Dairy Produce Levy (No 1) Act 1986*.

29. Paragraph 109A(1)(b):

This item provides that the prescribed exporter is not liable to pay more than the maximum amount for financial years commencing before 1 July 1996. Paragraph 109A(1)(c) covers matters occurring on or after 1 July 1996.

30. Paragraph 109A(1)(b):

This item provides that references to the first Levy Act relate to the repealed *Dairy Produce Levy (No 1) Act 1986*.

31. Paragraph 109A(1)(b):

32. After paragraph 109A(1)(b):

These items provide that the prescribed exporter is not liable to pay more than the maximum amount for financial years commencing on or after 1 July 1996.

33. Subsection 109A(2) (definition of Maximum amount):

This item provides a definition for 'Maximum amount' before and after the repeal of the *Dairy Produce Levy (No 1) Act 1986*.

34. Subsection 109A(2) (definition of Levy):

This item specifies that the levy referred to in this section is the acquisition offset levy or the import offset levy.

35. Subsection 109B(5):

This item provides that the levy referred to in this section is the acquisition offset levy or import offset levy.

36. Subsection 109B(5):

This item removes references to the old levy Acts and provides that reductions in levy liability by virtue of subsection 109B(2) apply to levies and charges imposed by regulations under the *Primary Industries Levies Act 1995* and the *Primary Industries Charges Act 1995* as such reductions applied to levies and charges previously imposed by the *Dairy Produce Levy (No. 1) Act 1986* and the *Dairy Produce Levy (No. 2) Act 1986*, which are to be repealed.

37. Section 109B:

This item provides the definition of 'acquisition offset levy' and 'import offset levy'.

38. Paragraph 111A(1)(a):

This item extends the circumstances in which it is possible to prescribe the milk fat content of dairy produce to include those circumstances where this content is necessary, but not practicable, to determine that content for the purposes of regulations under either the Primary Industries Levies Act 1995 or the Primary Industries Charges Act 1995.

39. Paragraph 111A(2)(a):

This item extends the circumstances in which it is possible to prescribe the protein content of dairy produce to include those circumstances where this content is necessary, but not practicable, to determine that content for the purposes of regulations under either the *Primary Industries Levies Act 1995* or the *Primary Industries Charges Act 1995*.







