

1995

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

NATIONAL RESIDUE SURVEY (CATTLE EXPORT) LEVY BILL 1995

EXPLANATORY MEMORANDUM

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

NATIONAL RESIDUE SURVEY (CATTLE EXPORT) LEVY BILL 1995

OUTLINE

1. The purpose of this Bill is to make provision for recovering the costs of the scientific monitoring of the residue status of beef and veal exported from Australia. This Bill is to do this by imposing a flat rate per head levy on the export of cattle. The levy will replace one component imposed by the *National Residue Survey (Cattle Transactions) Levy Act 1992*, which contained a legal drafting error in that the *National Residue Survey (Cattle Transactions) Levy Act 1992* imposed a customs duty and an excise duty in the same Act.
2. The imposition of some components of the levy will be retrospective to 1 July 1993 but levypayers who have satisfied levy liabilities under the provisions of the *National Residue Survey (Cattle Transactions) Levy Act 1990* will have been taken to have discharged their levy liabilities prior to 1 July 1995 under this Bill, in conjunction with the *National Residue Survey Administration Act 1992* (see clause 38 of *Meat and Live-stock Industry Repeal Act 1995*).

FINANCIAL IMPACT STATEMENT

3. The rate of levy imposed under this Bill will yield revenue equal to that which has been and would have been yielded by a component of the levy imposed on cattle, calves and bobby calves under the *National Residue Survey (Cattle Transactions) Levy Act 1992*.
4. Since the introduction of cost recovery for levy and charge collection in 1988 the Commonwealth has been reimbursed for expenses incurred. Consequently there will be no net effect to revenue in the implementation of this legislation.

NOTES ON CLAUSES

Clause 1 - Short Title

5. Provides for the Act to be called the *National Residue Survey (Cattle Export) Levy Act 1995*.

Clause 2 - Commencement

6. Provides for this Act to commence on 1 July 1995.

Clause 3 - Interpretation

7. This clause provides various definitions that will assist in the interpretation of the Act.

Clause 4 - Act binds the Crown

8. Provides that all Australian Governments and their authorities are subject to this Act.

Clause 5 - Imposition of levy

9. Imposes a levy on cattle exported as detailed in the *National Residue Survey Administration Act 1992*. Despite the clause being retrospective, levypayers who have satisfied levy liabilities under the provisions of the *National Residue Survey (Cattle Transactions) Levy Act 1992* will have been taken to have discharged their levy liabilities prior to 1 July 1995 under this Bill.

Clause 6 - Rates of levy

10. This clause specifies the retrospective and prospective operative rates of levy imposed and the maximum rates that may be imposed by regulation on cattle and bobby calves.

Clause 7 - Regulations

11. This clause provides for the Governor-General to make regulations prescribing the levy rate for any period on or after 1 July 1995 in respect of this Act.



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