Date Introduced: 17 April 1985
House: House of Representatives
Presented by: Hon. John Kerin, M.P., Minister for Primary Industry

Short Digest of Bill

Purpose

To provide the machinery by which charge to be imposed by the Export Inspection Charge Bill 1985 will be collected.

Background

For a background on current practices and inspection procedures, refer to the Bills Digest for the Export Inspection Charge Bill 1985. While that Bill imposes charge for the inspection of commodities bound for export, this Bill provides for the collection of that charge. The convention of having separate Acts for the imposition and collection of charge has its origin in section 55 of the Constitution which provides that laws "imposing taxation shall deal only with the imposition of taxation and any provision therein dealing with any other matter shall be of no effect".

Main Provisions

A charge on a prescribed commodity (commodity) for which an export permit is granted will become payable 28 days after the last day of the month in which the permit was granted (clause 4). An "exporter" is defined by the Bill as being the person in whose name the export permit is granted (clause 3). He will be required to submit a return to the Secretary specifying his personal details, the number and date of issue of the permit, the quantity of the commodity covered by the permit and where the commodity was prepared. The return must also set out the amount of charge imposed on the commodity or commodities and the total amount of charge incurred by the exporter during the month covered by the return (paragraphs 6(2)(a) to (d)).

A return must be signed by the exporting person, body corporate or body politic or their authorised agents, in accordance with the relevant provisions (paragraphs
7(a)(i), (ii) and (iii)). A return must then be lodged with the Secretary at a prescribed office within 28 days after the end of the relevant month (sub-clause 7(b)).

An exporter is also required to keep records for three years from the date of the export permit (sub-clauses 9(1) and (2)).

The Bill also refers to offences relating to returns. A person must not, without reasonable excuse refuse or fail to submit a return (sub-clause 10(1)). However, if the furnishing of a return might incriminate a person, then the Bill acknowledges that this is a reasonable excuse for not doing so (sub-clause 10(2)). A person who knowingly presents a document, makes a statement or submits a return that is false or misleading can be liable for a penalty of $1,000 or imprisonment for 6 months or both. A body corporate can incur a penalty of $5,000 for the same offence (sub-clause 10(3)). A penalty is also imposed for the non-payment of charge. If a charge is not paid by the due date, a penalty amounting to 20 per cent per annum of the charge or the part of the charge remaining unpaid, is payable in addition to the charge (sub-clause 11(1)). The Minister or an authorised person appointed by him may however, remit the whole or part of this penalty (sub-clause 11(2)) provided it does not exceed $1,000 (sub-clause 11(3)).

If an exporter has not paid the charge due under a particular export permit by the due time, then he will not be issued any further export permits until the charge and penalty (if any) are paid in full (clause 12).

Both unpaid charge and penalties imposed for non-payment of charge are recoverable by the Commonwealth as debts due to it (clause 13).

Authorised persons may be appointed by the Minister (clause 14) to enter into and carry out inspections of premises to ascertain the compliance of provisions of the Bill. Provided that certain conditions are fulfilled, the officer may apply to a Justice of the Peace for a warrant authorising him to carry out the functions of his office (sub-clauses 15(1) to (9)).

A person dissatisfied with a decision of the Minister relating to the remittance of a penalty imposed for the non-payment of charge, may within 21 days request the Minister to reconsider the decision (sub-clause 16(2)). A further application may be made to the Administrative Appeals Tribunal for a review of the Minister's second decision (sub-clauses 16(6), (7) and (8)).
Regulations to the Bill are to be made by the Governor-General (clause 17).

For further information, if required, contact:

8 May 1985

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