WHEAT TAX (PERMIT) BILL 1984

Date Introduced: 13 September 1984
House: House of Representatives
Presented by: Hon. John Kerin, M.P., Minister for Primary Industry

Short Digest of Bill

Purpose

To impose a tax upon certain permits issued by the Australian Wheat Board (AWB).

Background

This Bill forms part of the package introducing the new Wheat Marketing Plan. Refer to the Bills Digest for the Wheat Marketing Bill 1984.

Under the new wheat plan, a permit system for direct grower to user sales of domestic stockfeed wheat outside the normal pooling arrangements will be introduced.

It will be a State responsibility and will require, therefore, complementary State legislation.

Main Provisions

The Bill will come into operation on the day the Wheat Marketing Bill 1984 is enacted (clause 2).

This Bill is to be read as one with the Wheat Tax (Permit) Collection Bill 1984 (clause 3).

Clause 5 imposes a tax on a permit issued by the AWB, and the amount payable is determined by clause 6. The tax payable will be the aggregate of the Wheat Research Tax payments, the Tasmanian Freight Subsidy Tax and State bulk handling authority charge, if any. The permit holder is liable to pay the tax (clause 7).

For further information, if required, contact:

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