WHEAT TAX (PERMIT) COLLECTION BILL 1984

Date Introduced: 13 September 1984
House: House of Representatives

Short Digest of Bill

Purpose

To provide for the collection of the tax to be imposed by the Wheat Tax (Permit) Bill 1984.

Background

This Bill forms part of the package introducing the new Wheat Marketing Plan which is to commence on 1 October 1984. For a background of the new marketing arrangements refer to the Bills digest for the Wheat Marketing Bill 1984.

For information on the new permit system, refer to the Bills digest for the Wheat Tax (Permit) Bill 1984.

Main Provisions

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

"Permit" is defined as a permit, issued by the Australian Wheat Board (AWB) under clause 22 of the Wheat Marketing Bill 1984, allowing a person to purchase domestic stockfeed wheat from growers outside the normal wheat pooling arrangements (clause 3).

Clause 4 provides that the tax imposed on the permit is payable to the AWB on behalf of the Commonwealth. Furthermore, the AWB is not to issue a permit until the tax has been paid.

Under clause 5, a refund will be available to the holder of a permit who does not purchase the entire quantity of wheat authorised by the permit.

For further information, if required, contact:

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