WINE GRAPES LEVY COLLECTION BILL 1979

Date Introduced: 22 March 1979
House: House of Representatives
Presented by: Hon. Evan Adermann, Minister Assisting the Minister for Primary Industry

Short Digest of Bill

Purpose

To facilitate the collection of levy to be imposed under the Wine Grapes Levy Bill 1979 on grapes and grape juice used in the production of wine, brandy and spirit for fortifying wine.

Background

Under the Wine Grapes Charges Act 1929 the charge is imposed (sub-section 3(1)) and its recovery by the Commonwealth as a debt is authorised (section 3A).

Under the proposed legislation, levy is imposed by the Wine Grapes Levy Bill 1979 and its collection is covered by this Bill. This is in accordance with current drafting practice, where, for constitutional reasons, taxes are imposed in one Act and provisions for assessment and collection are dealt with in another Act.

Amounts collected are expected to be about $1.1 million a year and form the income of the Australian Wine Board, which is responsible under the Wine Overseas Marketing Act 1929 for controlling export of wine, undertaking promotion in Australia and overseas and research into the quality of Australian wine and brandy.

The Bill is to operate from Royal Assent (clause 2) and will cover the collection after that date of levy under the Wine Grapes Levy Bill 1979.

Levy is payable in two equal instalments: on 30 September in the financial year following the year for which the levy is imposed; and on the following 30 March.
The Commonwealth is also authorized to collect penalties for non-payment at the rate of 10% per annum from the time the levy became due and payable (sub-clause 5(1)).

The remaining provisions dealing with refunds for overpayment, access to wineries by authorized persons, offences and so on are similar to these for other primary products.

Finance, Industries, Trade & Development Group

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LEGISLATIVE RESEARCH SERVICE