

EXPLANATORY STATEMENT

Statutory Rules 1988 No 7

Issued by authority of the Minister for
Primary Industries and Energy

Horticultural Research and Development Corporation
Act 1987

Horticultural Research and Development Corporation
Regulations

Section 80 of the Horticultural Research and Development Corporation Act 1987 ('the Act') provides that the Governor-General may make regulations, not inconsistent with the Act, prescribing matters required or permitted by the Act to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to the Act.

Subsection 53(2) of the Act provides that the Horticultural Research and Development Corporation ('the Corporation') is not subject to taxation under a law of a State or Territory. Under subsection 53(3), the regulations may provide that subsection 53(2) does not apply in relation to a specified law of a State or Territory or laws in a specified class of laws of a State or Territory.

Under section 81, the regulations may make provision for or in relation to empowering the Minister to make orders, not inconsistent with the Act, with respect to any matter for or in relation to which provision may be made by the regulations.

Subsection 81(2) provides that an order shall not be made prescribing any penalty.

The Regulations provide that subsection 53(2) of the Act does not apply in relation to State or Territory payroll tax laws. This will result in the Corporation being liable to State or Territory payroll tax.

In addition, the Regulations empower the Minister to make orders.

SR No 6/88