Sugar Research and Development Services (Consequential Amendments and Transitional Provisions) Act 2013

No. 115, 2013

An Act to deal with consequential and transitional matters arising from the enactment of the *Sugar Research and Development Services Act 2013*, and for related purposes

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An Act to deal with consequential and transitional matters arising from the enactment of the *Sugar Research and Development Services Act 2013*, and for related purposes

[*Assented to 29 June 2013*]

The Parliament of Australia enacts:

1 Short title

 This Act may be cited as the *Sugar Research and Development Services (Consequential Amendments and Transitional Provisions) Act 2013*.

2 Commencement

 (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| **Commencement information** |
| --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Provision(s)** | **Commencement** | **Date/Details** |
| 1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table | The day this Act receives the Royal Assent. | 29 June 2013 |
| 2. Schedule 1, Part 1 | 1 July 2013. | 1 July 2013 |
| 3. Schedule 1, Part 2 | 1 October 2013. | 1 October 2013 |
| 4. Schedule 1, Part 3 | 1 March 2014. | 1 March 2014 |
| 5. Schedule 2 | Immediately after the commencement of section 2 of the *Sugar Research and Development Services Act 2013*. | 30 June 2013 |

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

 (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedule(s)

 (1) Each Act, and each set of regulations, that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

 (2) The amendment of any regulation under subsection (1) does not prevent the regulation, as so amended, from being amended or repealed by the Governor‑General.

Schedule 1—Consequential amendments

Part 1—Amendments commencing on 1 July 2013

Primary Industries Levies and Charges Collection Act 1991

15 Subsection 4(1) (after paragraph (hb) of the definition of *producer*)

Insert:

 (hc) in the case of sugar cane on which levy is imposed by clause 3 of Schedule 24 to the *Primary Industries (Excise) Levies Act 1999* or in the case of a product prescribed for the purposes of this paragraph:

 (i) if a processing establishment processes sugar cane it has grown itself—the processor; or

 (ii) if sugar cane is processed on behalf of the owner of the sugar cane—the owner of the sugar cane; or

 (iii) if subparagraphs (i) and (ii) do not apply—the person who sells the sugar cane to a processing establishment; or

16 At the end of subsection 15(1)

Add:

Note: See also subsection (5).

17 At the end of section 15

Add:

 (5) In respect of a collection product prescribed by the regulations, subsection (1) has effect as if a reference to the producer included a reference to the processor.

Primary Industries Levies and Charges Collection Regulations 1991

18 After regulation 3

Insert:

3A Penalty for late payment

 For subsection 15(5) of the Collection Act, sugar cane (within the meaning of the Excise Levies Act) is prescribed.

19 Clause 2 of Schedule 33 (definition of *accepted sugar cane*)

Repeal the definition.

20 Clause 2 of Schedule 33 (definition of *sugar cane*)

Repeal the definition, substitute:

***sugar cane*** has the meaning given by clause 1 of Schedule 24 to the Excise Levies Act.

21 At the end of clause 2 of Schedule 33

Add:

Note: The ***producer*** of sugar cane on which levy is imposed by clause 3 of Schedule 24 to the *Primary Industries (Excise) Levies Act 1999* is defined by paragraph (hc) of the definition of ***producer*** in subsection 4(1) of the Act.

22 Clause 3 of Schedule 33

Repeal the clause.

23 Clause 4 of Schedule 33

Omit “paragraph (a)”, substitute “paragraph (b)”.

24 Clause 4 of Schedule 33 (note)

Repeal the note, substitute:

Note: The effect of paragraph (b) of the definition of ***processor*** in subsection 4(1) of the Collection Act is that:

(a) the proprietor of the processing establishment that processes a product is the processor; or

(b) if, immediately prior to delivery to that establishment, the product is owned by the proprietor of another processing establishment, the proprietor of the other establishment is the processor.

25 Clause 5 of Schedule 33

Repeal the clause.

26 Clause 8 of Schedule 33

Omit “accepts sugar cane”, substitute “buys or processes sugar cane”.

27 Clause 10 of Schedule 33

Repeal the clause, substitute:

10 What must be included in a return

 In addition to the information required by regulation 10, a return for a month must set out, in respect of the month:

 (a) the name and address of the processing establishment; and

 (b) the quantity of sugar cane sold to, or processed at, the processing establishment; and

 (c) the amount of levy payable on the sugar cane; and

 (d) the amount of levy paid on the sugar cane.

Note: For offences in relation to returns, see section 24 of the Collection Act.

28 Paragraphs 11(1)(a) and (b) of Schedule 33

Repeal the paragraphs, substitute:

 (a) the name and address of each producer who sells sugar cane to the processor or for whom sugar cane is processed; and

 (b) the quantity of sugar cane sold by, or processed for, each producer; and

Part 2—Amendments commencing on 1 October 2013

Sugar Research and Development Corporation Regulations 1990

29 The whole of the Regulations

Repeal the regulations.

Part 3—Amendments commencing on 1 March 2014

Primary Industries Levies and Charges Collection Regulations 1991

30 Clause 7 of Schedule 33

Repeal the clause, substitute:

7 When is levy due for payment

 For section 6 of the Collection Act:

 (a) 60% of the amount of the levy payable on sugar cane for a month is due for payment on the last day that the return for the month must be lodged; and

 (b) the remainder of the amount of levy is due for payment on 28 February in the following calendar year.

Note: For penalty for late payment, see section 15 of the Collection Act.

31 Paragraph 10(d) of Schedule 33

Repeal the paragraph, substitute:

 (d) the amount of levy that has been paid on the sugar cane in accordance with paragraph 7(a).

Schedule 2—Transitional provisions

Part 1—Preliminary

1 Definitions

In this Schedule:

***acquisition of property*** has the same meaning as in paragraph 51(xxxi) of the Constitution.

***asset*** means:

 (a) any legal or equitable estate or interest in real or personal property, whether actual, contingent or prospective; or

 (b) any right, power, privilege or immunity, whether actual, contingent or prospective.

***assets official***, in relation to an asset other than land, means the person or authority who, under a law of the Commonwealth, a State or a Territory, under a trust instrument or otherwise, has responsibility for keeping a register in relation to assets of the kind concerned.

***Commonwealth record*** has the same meaning as in the *Archives Act 1983.*

***declaration day*** means the day that a body is declared as the industry services body.

***director*** has the same meaning as in the *Primary Industries and Energy Research and Development Act 1989*.

***exempt matter*** means:

 (a) the transfer of an asset or liability under this Schedule; or

 (b) the operation of this Schedule in any other respect.

***final reporting period*** means the period:

 (a) starting on 1 July 2013; and

 (b) ending on 30 September 2013.

***funding contract*** means a contract, deed or agreement entered into between the SRDC and another person or body for the purpose of funding R&D activities relating to sugar cane by the other person or body.

***industry services body*** has the same meaning as in the *Sugar Research and Development Services Act 2013*.

***just terms*** has the same meaning as in paragraph 51(xxxi) of the Constitution.

***liability*** means any liability, duty or obligation, whether actual, contingent or prospective.

***SRDC*** means the Sugar Research and Development Corporation declared to be established by the *Sugar Research and Development Corporation Regulations 1990*.

***transitional period*** means the period:

 (a) starting on the declaration day; and

 (b) ending on 30 September 2013.

Part 2—SRDC’s functions in respect of transitional period

2 SRDC to wind up operations during transitional period

(1) During the transitional period, the SRDC is to take such steps as may be necessary to wind it up.

(2) Part 2 of the *Primary Industries and Energy Research and Development Act 1989* applies in relation to the SRDC during the transitional period as if the following modifications were made to that Part:

 (a) paragraphs 11(a) to (e) were omitted;

 (b) paragraphs 12(1)(a) to (f) were omitted;

 (c) paragraph 12(1)(g) were replaced by the following paragraph:

 “(g) hold and dispose of real and personal property for the purposes of this Act; and”;

 (d) paragraph 12(1)(h) were omitted;

 (e) sections 13 to 15 were omitted;

 (f) Division 3 were omitted;

 (g) section 29 were omitted;

 (h) sections 30 to 32 were omitted;

 (i) paragraph 33(1)(a) were omitted;

 (j) paragraph 33(1)(e) were omitted;

 (k) sections 34 to 46A were omitted;

 (l) subsection 89(1) were omitted.

3 Final annual report and financial statements for SRDC

(1) This item applies for the purposes of:

 (a) preparing and dealing with reports and financial statements relating to the SRDC for the final reporting period; and

 (b) auditing those financial statements; and

 (c) investigating, and imposing penalties for, failure to comply with requirements relating to those reports or financial statements.

(2) Despite the repeal of the *Sugar Research and Development Corporation Regulations 1990*, Subdivision A of Division 2 of Part 3 of the *Commonwealth Authorities and Companies Act 1997*, the other provisions of that Act so far as they relate to that Subdivision and the Finance Minister’s Orders (as defined in that Act), apply for the purposes of this item as if:

 (a) those regulations had not been repealed; and

 (b) the final reporting period were a financial year; and

 (c) the directors of the SRDC immediately before 1 July 2013 continued to be directors of the SRDC.

(3) This item does not limit section 7 of the *Acts Interpretation Act 1901*.

Part 3—Assets, liabilities and legal proceedings

4 Transfer of property, money and liabilities

Transfers on or near the declaration day

(1) As soon as possible after the declaration day, the SRDC must pay 75% of the money it holds in any bank account to the industry services body.

(2) If a funding contract is in force immediately before the declaration day, then the instrument has effect on and after the declaration day as if:

 (a) any reference to the SRDC in the funding contract were a reference to the industry services body; and

 (b) any reference to the directors of the SRDC in the funding contract were a reference to the directors of the industry services body.

(3) To the extent to which a funding contract relates, in whole or in part, to an asset or liability of the SRDC, then, on the declaration day, the asset or liability ceases to be an asset or liability of the SRDC and becomes an asset and liability of the industry services body without any conveyance, transfer or assignment.

(4) On the declaration day, the industry services body becomes the SRDC’s successor in law in relation to the assets and liabilities mentioned in subitem (3).

Transfers on 1 October 2013

(5) On 1 October 2013, the assets and liabilities of the SRDC cease to be assets and liabilities of the SRDC and become assets and liabilities of the industry services body without any conveyance, transfer or assignment.

(6) On and after 1 October 2013, the industry services body becomes the SRDC’s successor in law in relation to the assets and liabilities mentioned in subitem (5).

(7) This item has effect despite section 145 of the *Primary Industries and Energy Research and Development Act 1989*.

5 Substitution of parties to proceedings

If any proceedings to which the SRDC was a party:

 (a) were pending in any court or tribunal immediately before 1 October 2013; and

 (b) related, in whole or in part, to an asset or liability of the SRDC;

the industry services body is, by force of this item, substituted for the SRDC, on and after 1 October 2013, as a party to the proceedings to the extent to which the proceedings relate to the asset or liability.

6 Exemption from stamp duty and other State or Territory taxes

(1) No stamp duty or other tax is payable under a law of a State or Territory in respect of:

 (a) an exempt matter; or

 (b) anything connected with an exempt matter.

(2) The Minister may certify in writing:

 (a) that a specified matter is an exempt matter; or

 (b) that a specified thing was done in connection with a specified exempt matter.

(3) In all courts, and for all purposes, a certificate under subitem (2) is evidence of the matter stated in the certificate.

7 References in certain instruments

(1) This item applies to an instrument if:

 (a) the instrument is in operation immediately before 1 October 2013; and

 (b) any of the following applies:

 (i) the SRDC is a party to the instrument;

 (ii) the instrument was given to, or in favour of, the SRDC;

 (iii) a reference is made to the SRDC in the instrument;

 (iv) a right or liability accrues, or may accrue, to the SRDC under the instrument.

(2) The instrument continues to have effect on and after 1 October 2013 as if a reference in the instrument to the SRDC were a reference to the industry services body.

(3) This item has effect despite section 147 of the *Primary Industries and Energy Research and Development Act 1989*.

8 Certificates relating to vesting of assets

(1) This item applies if:

 (a) any asset vests in the industry services body under this Schedule; and

 (b) there is lodged with an assets official a certificate that:

 (i) is signed by the Minister; and

 (ii) identifies the asset; and

 (iii) states that the asset has become vested in the industry services body under this Schedule.

Note: Certificates under paragraph (1)(b) are presumed to be authentic: see item 13 of this Schedule.

(2) The assets official may:

 (a) deal with, and give effect to, the certificate as if it were a proper and appropriate instrument for transactions in relation to assets of that kind; and

 (b) make such entries in the register as are necessary having regard to the effect of this Schedule.

Part 4—Miscellaneous

9 Industry services body’s liability for amounts in relation to levy collected before the declaration day

(1) Subitem (2) applies in respect of an amount referred to in section 17 of the *Primary Industries Levies and Charges Collection Act 1991* that is, or relates to, levy (within the meaning of the *Primary Industries and Energy Research and Development Act 1989*) attached to the SRDC before the declaration day.

(2) If:

 (a) an amount referred to in subitem (1) has been overpaid; and

 (b) on or after the declaration day, the Commonwealth has refunded the amount;

the industry services body must pay the amount to the Commonwealth.

(3) If, on or after the declaration day, the Commonwealth incurs expenses of a kind mentioned in section 34 of the *Primary Industries and Energy Research and Development Act 1989* in relation to levy (within the meaning of the *Primary Industries and Energy Research and Development Act 1989*) attached to the SRDC before the declaration day, the industry services body must pay to the Commonwealth amounts equal to those expenses.

10 SRDC’s expenditure and funding treated as industry services body’s

(1) This item has effect for the purposes of working out under section 7 of the *Sugar Research and Development Services Act 2013* the limit on the appropriation for matching payments for a financial year.

(2) For the purposes of subsection 7(9) of that Act, there is an ***unmatched R&D excess*** for the last full financial year before the declaration day if:

 (a) the SRDC spent a particular amount (the ***R&D spend amount***) in the financial year on activities that qualify, under the funding contract (within the meaning of that Act) with the industry services body, as research and development activities; and

 (b) because of section 31 or 32 of the *Primary Industries and Energy Research and Development Act 1989*, the payments (the ***matching payments***) under paragraph 30(1)(b) of that Act to the SRDC for the financial year are less than 50% of the R&D spend amount.

The amount of the unmatched R&D excess is:

(3) If the declaration day is in the financial year starting on 1 July 2013, subsection 7(10) of that Act has effect as if:

 (a) the amount spent in that year by the industry services body on activities that qualify, under the funding contract (within the meaning of that Act), as research and development activities included the amount (if any) spent on those activities by the SRDC in that year; and

 (b) the matching payments for the financial year included payments made under paragraph 30(1)(b) of the *Primary Industries and Energy Research and Development Act 1989* to the SRDC during the financial year.

11 Operation of the *Archives Act 1983*

(1) This Schedule does not authorise a Commonwealth record to be transferred or otherwise dealt with except in accordance with the provisions of the *Archives Act 1983*.

(2) A Commonwealth record must not be transferred to a person under this Schedule unless the National Archives of Australia has given permission under paragraph 24(2)(b) of that Act.

12 Constitutional safety net—acquisition of property

(1) If the operation of this Schedule would result in an acquisition of property from a person otherwise than on just terms, the Commonwealth is liable to pay a reasonable amount of compensation to the person.

(2) If the Commonwealth and the person do not agree on the amount of the compensation, the person may institute proceedings in a court of competent jurisdiction for the recovery from the Commonwealth of such reasonable amount of compensation as the court determines.

13 Certificates taken to be authentic

A document that appears to be a certificate made or issued under this Schedule:

 (a) is taken to be such a certificate; and

 (b) is taken to have been properly given;

unless the contrary is established.

14 Delegation by Minister

(1) The Minister may, by writing, delegate all or any of his or her powers and functions under this Schedule to:

 (a) the Secretary of the Department; or

 (b) an SES employee, or acting SES employee, in the Department.

(2) In exercising or performing powers or functions under a delegation, the delegate must comply with any directions of the Minister.

15 Regulations

(1) The Governor‑General may make regulations prescribing matters:

 (a) required or permitted by this Schedule to be prescribed; or

 (b) necessary or convenient to be prescribed for carrying out or giving effect to this Schedule.

(2) The Governor‑General may make regulations prescribing matters of a transitional nature (including prescribing any saving or application provisions) relating to the amendments or repeals made by Schedule 1 to this Act.

[*Minister’s second reading speech made in—*

*House of Representatives on 5 June 2013*

*Senate on 20 June 2013*]

(154/13)