



Export Charges (Imposition—General) Act 2015

No. 95, 2015

**An Act to impose, as taxes, charges relating to the
export of goods, so far as those charges are neither
duties of customs nor duties of excise, and for
related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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**An Act to impose, as taxes, charges relating to the
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duties of customs nor duties of excise, and for
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[Assented to 29 June 2015]

The Parliament of Australia enacts:

Section 1

Part 1—Preliminary

1 Short title

This Act may be cited as the *Export Charges (Imposition—General) Act 2015*.

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
Provisions	Commencement	Date/Details
1. Sections 1 and 2 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	29 June 2015
2. Sections 3 to 15	The later of: (a) the start of the day after this Act receives the Royal Assent; and (b) immediately after the commencement of the <i>Export Charges (Collection) Act 2015</i> . However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.	30 June 2015
Note:	This table relates only to the provisions of this Act as originally enacted.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.
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3 Act binds the Crown

This Act binds the Crown in each of its capacities.

4 Extension to certain external Territories

- (1) This Act extends to the Territory of Cocos (Keeling) Islands and the Territory of Christmas Island.
- (2) The regulations may extend this Act to any other external Territory that is prescribed by the regulations.

5 Definitions

In this Act:

regulated goods means:

- (a) goods that are prescribed by the regulations to be regulated goods for the purposes of subsection 7(1); or
- (b) goods that are prescribed by the regulations to be regulated goods for the purposes of subsection 11(1).

regulated matter means a matter that is prescribed by the regulations to be a regulated matter for the purposes of subsection 11(1).

6 Act does not impose tax on property of a State

- (1) This Act does not impose a tax on property of any kind belonging to a State.
- (2) In this section:

property of any kind belonging to a State has the same meaning as in section 114 of the Constitution.

Part 2—Charges in relation to the export of regulated goods

7 Imposition of charges

- (1) The regulations may prescribe a charge in relation to the export of regulated goods.
- (2) The charges prescribed for the purposes of subsection (1) are imposed as taxes.
- (3) Two or more charges may be prescribed in relation to the same regulated goods, and a single charge may be prescribed in relation to 2 or more kinds of regulated goods.
- (4) This section imposes a charge only so far as that charge is neither a duty of customs nor a duty of excise within the meaning of section 55 of the Constitution.

8 Matters relating to amount of charges

- (1) The regulations may prescribe a charge for the purposes of subsection 7(1):
 - (a) by specifying an amount as the charge; or
 - (b) by specifying a method for calculating the amount of the charge.
- (2) Before the Governor-General makes regulations for the purposes of subsection 7(1) prescribing a charge in relation to the export of regulated goods, the Minister must be satisfied that the amount of the charge is set at a level that is designed to recover no more than the Commonwealth's likely costs in connection with the export of the regulated goods.

9 Who is liable to pay charges

The regulations may prescribe one or more persons who are liable to pay a specified charge prescribed for the purposes of subsection 7(1).

Note: For matters related to the collection of charges prescribed for the purposes of subsection 7(1), see the *Export Charges (Collection) Act 2015*.

10 Exemptions from charges

The regulations may provide for exemptions from a charge prescribed for the purposes of subsection 7(1).

Section 11

**Part 3—Charges in relation to regulated matters
relating to the export of regulated goods**

11 Imposition of charges

- (1) The regulations may prescribe a charge in relation to a regulated matter relating to the export of regulated goods.
- (2) The charges prescribed for the purposes of subsection (1) are imposed as taxes.
- (3) Two or more charges may be prescribed in relation to the same regulated matter, and a single charge may be prescribed in relation to 2 or more regulated matters.
- (4) This section imposes a charge only so far as that charge is neither a duty of customs nor a duty of excise within the meaning of section 55 of the Constitution.

12 Matters relating to amount of charges

- (1) The regulations may prescribe a charge for the purposes of subsection 11(1):
 - (a) by specifying an amount as the charge; or
 - (b) by specifying a method for calculating the amount of the charge.
- (2) Before the Governor-General makes regulations for the purposes of subsection 11(1) prescribing a charge in relation to a regulated matter relating to the export of regulated goods, the Minister must be satisfied that the amount of the charge is set at a level that is designed to recover no more than the Commonwealth's likely costs in connection with the regulated matter.

13 Who is liable to pay charges

The regulations may prescribe one or more persons who are liable to pay a specified charge prescribed for the purposes of subsection 11(1).

Note: For matters related to the collection of charges prescribed for the purposes of subsection 11(1), see the *Export Charges (Collection) Act 2015*.

14 Exemptions from charges

The regulations may provide for exemptions from a charge prescribed for the purposes of subsection 11(1).

Part 4—Miscellaneous

15 Regulations

The Governor-General may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

*[Minister's second reading speech made in—
House of Representatives on 3 June 2015
Senate on 17 June 2015]*