



Recycling and Waste Reduction Charges (Customs) Act 2020

No. 121, 2020

**An Act to impose, as taxes, charges relating to the
export of waste material, so far as those charges are
duties of customs, and for related purposes**

Note: An electronic version of this Act is available on the Federal Register of Legislation
(<https://www.legislation.gov.au/>)

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**An Act to impose, as taxes, charges relating to the
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[Assented to 15 December 2020]

The Parliament of Australia enacts:

Section 1

Part 1—Preliminary

1 Short title

This Act is the *Recycling and Waste Reduction Charges (Customs) Act 2020*.

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. The whole of this Act	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>Recycling and Waste Reduction Act 2020</i> . However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.	16 December 2020 (paragraph (b) applies)

Note: This table relates only to the provisions of this Act as originally enacted.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 Crown to be bound

This Act binds the Crown in right of each of the States, of the Australian Capital Territory and of the Northern Territory.

However, it does not bind the Crown in right of the Commonwealth.

4 Extension to external Territories

This Act extends to every external Territory.

5 Definitions

In this Act:

regulated waste material has the same meaning as in the *Recycling and Waste Reduction Act 2020*.

6 Act does not impose tax on property of 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 export of regulated waste material

7 Imposition of charges

- (1) The regulations may prescribe a charge that relates to a matter that:
 - (a) is the export of regulated waste material; or
 - (b) relates to the export of regulated waste material.
- (2) Two or more charges may be prescribed in relation to the same matter, and a single charge may be prescribed in relation to 2 or more matters.
- (3) The charges prescribed for the purposes of subsection (1) are imposed as taxes.
- (4) This section imposes a charge only so far as that charge is a duty of customs 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 of working out 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 a matter, 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 matter.

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).

10 Exemptions from charges

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

Part 3—Miscellaneous

11 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 27 August 2020
Senate on 9 November 2020]*

(92/20)
