

2013-2014

The Parliament of the  
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

*Presented and read a first time*

## **Quarantine Charges (Imposition— Customs) Bill 2014**

**No.     , 2014**

*(Agriculture)*

**A Bill for an Act to impose, as taxes, charges in relation to matters connected with the administration of the *Quarantine Act 1908*, so far as those charges are duties of customs, and for related purposes**



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1 **A Bill for an Act to impose, as taxes, charges in**  
2 **relation to matters connected with the**  
3 **administration of the *Quarantine Act 1908*, so far as**  
4 **those charges are duties of customs, and for related**  
5 **purposes**

6 The Parliament of Australia enacts:

7 **Part 1—Preliminary**  
8

9 **1 Short title**

10 This Act may be cited as the *Quarantine Charges (Imposition—*  
11 *Customs) Act 2014*.

Section 2

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1 **2 Commencement**

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

6

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<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 and 2 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Sections 3 to 12	The later of: (a) the start of the day after this Act receives the Royal Assent; and (b) immediately after the commencement of section 3 of the <i>Quarantine Charges (Collection) Act 2014</i> .  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	

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

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

13 **3 Act binds the Crown**

14 This Act binds the Crown in each of its capacities.

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#### 4 Extension to external Territories

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

#### 5 Extraterritorial application

*Extension to acts etc. outside Australian territory*

- (1) This Act extends to acts, omissions, matters and things outside the Australian territory.

*Meaning of Australian territory*

- (2) A reference in a provision of this Act to ***Australian territory*** is a reference to:
- (a) Australia, the Territory of Christmas Island, the Territory of Cocos (Keeling) Islands and any external Territory to which that provision extends; and
  - (b) the airspace over an area covered by paragraph (a); and
  - (c) the coastal sea of Australia, of the Territory of Christmas Island, of the Territory of Cocos (Keeling) Islands and of any other external Territory to which that provision extends.

Note 1: Under subsection 4(2), a regulation may extend this Act, or any provisions of this Act, to external Territories.

Note 2: The definition of ***coastal sea*** of Australia or an external Territory in subsection 15B(4) of the *Acts Interpretation Act 1901* includes the airspace over Australia or the external Territory.

#### 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.

1 **Part 2—Charges**  
2

3 **7 Imposition of charges**

- 4 (1) A regulation may prescribe a charge in relation to a prescribed  
5 matter connected with the administration of the *Quarantine Act*  
6 *1908*.
- 7 (2) The charges prescribed under subsection (1) are imposed, and are  
8 so imposed as taxes.
- 9 (3) Two or more charges may be prescribed in relation to the same  
10 matter, and a single charge may be prescribed in relation to 2 or  
11 more matters.
- 12 (4) This section imposes a charge only so far as that charge is a duty of  
13 customs within the meaning of section 55 of the Constitution.

14 **8 Matters relating to amount of charges**

- 15 (1) A regulation may prescribe a charge under subsection 7(1):  
16 (a) by specifying an amount as the charge; or  
17 (b) by specifying a method for calculating the amount of the  
18 charge.
- 19 (2) Before the Governor-General makes a regulation under  
20 subsection 7(1) prescribing a charge in relation to a matter, the  
21 Minister must be satisfied that the amount of the charge is set at a  
22 level that is designed to recover no more than the Commonwealth's  
23 likely costs in connection with the matter.

24 **9 Who is liable to pay charges**

25 A regulation may prescribe one or more persons who are liable to  
26 pay a specified charge prescribed under subsection 7(1).

27 Note: For matters related to the collection of charges prescribed under  
28 subsection 7(1), see the *Quarantine Charges (Collection) Act 2014*.

1 **10 Exemptions from charges**

2 A regulation may provide for exemptions from a charge prescribed  
3 under subsection 7(1).

1 **Part 3—Validation**  
2

3 **11 Validation of fees charged under the *Quarantine Act 1908***

4 (1) This section applies to each amount of a fee (including a booking  
5 fee or a late payment fee) that a section 86E determination  
6 purported to require a person to pay in relation to a matter, to the  
7 extent that the determination could not validly require the fee to be  
8 paid in relation to the matter.

9 (2) By force of this section, a charge of an equal amount is taken to  
10 have been imposed on the person in relation to the matter, and to  
11 have been so imposed as a tax.

12 (3) The amount of the charge for which the person is liable is:

13 (a) reduced by:

14 (i) the sum of any amounts paid by the person on account  
15 of the purported fee and not subsequently refunded  
16 under the *Quarantine Act 1908*; and

17 (ii) the sum of any amounts subsequently refunded to the  
18 person under that Act in respect of the purported fee;  
19 and

20 (iii) the sum of any amounts remitted under that Act in  
21 respect of the purported fee; and

22 (b) increased by so much of the sum of the amounts paid by the  
23 person on account of the purported fee as the person recovers  
24 from the Commonwealth.

25 Note: For matters related to the collection of charges that are taken to have  
26 been imposed by this section, see section 42 of the *Quarantine*  
27 *Charges (Collection) Act 2014*.

28 (4) A charge is taken to have been imposed by this section only so far  
29 as the charge would be a duty of customs within the meaning of  
30 section 55 of the Constitution.

31 (5) In this section:

Section 11

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1                    **section 86E determination** means a determination made under  
2                    section 86E of the *Quarantine Act 1908* (as that section was in  
3                    force at any time before the commencement of this section).

1 **Part 4—Miscellaneous**  
2

3 **12 Regulations**

4 The Governor-General may make regulations prescribing matters:  
5 (a) required or permitted by this Act to be prescribed; or  
6 (b) necessary or convenient to be prescribed for carrying out or  
7 giving effect to this Act.