

1993

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time

(*Primary Industries and Energy*)

A BILL

FOR

An Act to impose a levy on forest and wood products

The Parliament of Australia enacts:

Short title

1. This Act may be cited as the *Forest Industries Research Levy Act 1993*.

Commencement

- 5 2. This Act commences on 1 January 1994.

Definitions

- 3.(1) In this Act, unless the contrary intention appears:

10 “**industry body**” means an industry body declared under section 7 of the *Primary Industries and Energy Research and Development Act 1989* to be a representative organisation in relation to an R&D Corporation established under section 8 of that Act in respect of forest industries;

“**logs**” means logs that have not undergone any form of processing other than:

- (a) debarking; or
- (b) any other process prescribed by regulations made for the purposes of this paragraph;

“**mill**” means premises at which logs are subjected to a process other than a process of a kind referred to in paragraph (a) or (b) of the definition of “logs”; 5

“**operator**” of a mill means the person who processes logs at the mill.

(2) Unless the contrary intention appears, a word or expression contained in this Act that is not defined in this Act but is defined in the *Primary Industries Levies and Charges Collection Act 1991* has the same meaning in this Act as in the *Primary Industries Levies and Charges Collection Act 1991*. 15

Act to bind the Crown

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

Imposition of levy

5. Levy is imposed on logs that are produced in Australia and delivered to a mill in Australia. 15

Rate of levy

6.(1) The rate of levy is the rate prescribed in the regulations.

(2) The regulations may specify different rates of levy for different classes of logs. 20

(3) Without limiting the scope of subsection (2), the regulations may also specify different rates of levy for different volumes of logs.

(4) The rate of levy must not exceed:

- (a) if the regulations specify different rates of levy for different classes of logs—0.5% of the average value of that class of logs; or 25
- (b) otherwise—0.5% of the average value of logs that are produced in Australia.

(5) The average value of a class of logs is to be ascertained in accordance with the regulations. 30

(6) The regulations may provide that levy is not payable if the amount to be collected is less than an amount specified in the regulations.

By whom is levy payable?

7. Levy is payable by the operator of the mill.

Exemption from levy

8.(1) Levy is not imposed on logs if: 35

- (a) the products and by-products from processing the logs are for use by the operator for domestic purposes but not for commercial purposes; or
- 5 (b) the logs were produced from trees that were grown on a farm operated by the operator and the products and by-products from processing the logs are for use on that farm; or
- (c) the logs are processed for the purpose of producing fuel wood; or
- (d) levy has already been paid on the logs; or
- 10 (e) charge under the *Forest Industries Research Export Charge Act 1993* has already been paid on the logs.
- (2) The regulations may exempt from levy a specified class of logs.

Regulations

- 9.(1) The Governor-General may make regulations prescribing matters required or permitted by this Act to be prescribed.
- 15 (2) Before making a regulation the Governor-General is to take into consideration any relevant recommendation made to the Minister by an industry body.



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