

True-up Shortfall Levy (Excise) (Carbon Tax Repeal) Bill 2013 [No. 2]

True-up Shortfall Levy (General) (Carbon Tax Repeal) Bill 2013 [No. 2]

Portfolio: Environment

Introduced: House of Representatives, 23 June 2014

1.508 The True-up Shortfall Levy (Excise) (Carbon Tax Repeal) Bill 2013 [No. 2] seek to impose a levy on persons who were over-allocated free carbon units under the Jobs and Competitiveness Program in the 2013-14 financial year and would have had their allocation in the 2014-15 financial year reduced if the carbon tax had remained in force, so far as that levy is a duty of excise.

1.509 The True-up Shortfall Levy (General) (Carbon Tax Repeal) Bill 2013 [No. 2] seeks to impose a levy on persons who were over-allocated free carbon units under the Jobs and Competitiveness Program in the 2013-14 financial year and would have had their allocation in the 2014-15 financial year reduced if the carbon tax had remained in force, so far as that levy is neither a duty of customs nor a duty of excise.

1.510 The committee considered identical bills in its *First Report of the 44th Parliament*.¹

1.511 The committee considers that the bills do not appear to give rise to human rights concerns.

1 See Parliamentary Joint Committee on Human Rights, *First Report of the 44th Parliament*, 10 December 2013, p. 9.