Date introduced: 7 May 1986
House: House of Representatives
Presented by: Hon. John Kerin, M.P.,
Minister for Primary Industry

DIGEST OF BILL

Purpose

To impose certain levies on dairy produce that has been exported from Australia and subsequently imported back into Australia, in order to close off an opportunity to exploit the market support arrangements that would otherwise be possible through an export/re-import procedure.

Background

This Bill is part of a package of Bills that introduce new dairy marketing and price support arrangements (see Bills Digest 86/63).

Main Provisions

Clause 2 provides, in effect, that the scheduled date for commencement of the Act is 1 July 1986.

Clause 5 provides for imposition of a levy on Australian dairy products which were exempted from (dairy products) levy on their export and have subsequently been imported back into Australia.

For such products, the rate of levy shall be equivalent to the dairy products levy imposed under clause 10 of the Dairy Produce Levy (No. 1) Bill (clause 6.).

Clause 8 provides for imposition of a levy on Australian dairy products which received a market support payment at their time of export and have subsequently been imported back into Australia.
For such products the rate of levy shall be equivalent to the sum of the rates of market support and supplementary market support at the time of export (clause 9).

The importer of the dairy produce is liable for payment of the levy in both cases (clauses 7 and 10).

Remarks

The levy on exempted dairy products is designed to re-impose a levy in respect of which an exemption was given on export of the product. The levy on supported dairy product is designed to avoid re-imports of Australian dairy products from obtaining the benefit of the market support payments made on export as well as the supported domestic price.

For further information, if required, contact the Economics and Commerce Group.