

ABORIGINAL CULTURAL HERITAGE AMENDMENT BILL 2021

EXPLANATORY MEMORANDUM

The Aboriginal Cultural Heritage Amendment Bill 2021 ('the proposed amendment Act') supports the cost recovery provisions provided for in the *Aboriginal Cultural Heritage Act 2021* to be established by the Aboriginal Cultural Heritage Bill 2021.

The proposed amendment Act will amend the *Aboriginal Cultural Heritage Act 2021* to clarify that a prescribed fee imposed by regulations made under section 292 can include an amount that is a tax.

Section 46(7) of the *Constitution Acts Amendment Act 1899* requires a Bill imposing taxation to deal only with the imposition of taxation. The proposed Act is such a Bill.

Clause 1: Short Title

This clause provides the title of the proposed amendment Act when enacted is the *Aboriginal Cultural Heritage Amendment Act 2021*

Clause 2: Commencement

This clause provides for the commencement of the proposed amendment Act and specifies when the sections come into operation.

Sections 1 and 2 will come into operation on the day which the proposed amendment Act receives Royal Assent.

Sections 3 and 4 will come into operation when section 292 of the *Aboriginal Cultural Heritage Act 2021* comes into operation.

Clause 3: Act amended

This clause provides that the proposed amendment Act amends the *Aboriginal Cultural Heritage Act 2021*.

Clause 4: Section 292 amended

This clause will amend section 292 of the *Aboriginal Cultural Heritage Act 2021* by inserting a new subsection providing that a prescribed fee or the determination of fees imposed by regulations made under section 292 can include an amount that is a tax.