

**WASTE AVOIDANCE AND RESOURCE RECOVERY AMENDMENT
(CONTAINER DEPOSIT) BILL (No. 2) 2018**

EXPLANATORY MEMORANDUM

Introduction

The *Waste Avoidance and Resource Recovery Bill (Container Deposit) (No. 2) 2018* (Second Bill) amends the *Waste Avoidance and Resource Recovery Act 2007* (WARR Act) to facilitate the implementation and operation of a container deposit scheme (CDS).

The *Waste Avoidance and Resource Recovery Bill (Container Deposit) 2018* (CDS Bill) amends the WARR Act by inserting Part 5A into the WARR Act. This is to provide for operation of the CDS, including through obligations of different parties to make payments under supply agreements, refund point agreements and material recovery agreements.

The Second Bill complements the CDS Bill by providing that, to the extent that Part 5A of the WARR Act or regulations made under or for the purposes of Part 5A provide for a tax, the tax is imposed.

Section 46(7) of the *Constitution Acts Amendment Act 1899* requires a Bill imposing taxation to deal only with the imposition of taxation. The Second Bill is such a Bill. While the Government does not consider the payments to be made under the CDS to be taxes, the Second Bill ensures that, if a court were to reach a different view, section 46(7) of the *Constitution Acts Amendment Act 1899* will have been complied with.

The Second Bill

The Second Bill amends the WARR Act by imposing a tax to where any provisions in Part 5A or any regulations made under or for the purposes of that Part provide for a tax.

Clause 1: Short title

This clause provides the short title of the Second Bill.

Clause 2: Commencement

The clause provides for the commencement of the Second Bill and specifies when the *Waste Avoidance and Resource Recovery Amendment (Container Deposit) Act (No. 2) 2018* (Act) will come into operation. Different parts of the Act come into operation on different dates.

Clause 3: Act amended

This clause specifies that the amendments relate to the WARR Act.

Clause 4: Section 47ZZJ inserted

This clause inserts a new section 47ZZJ into the WARR Act, which imposes a tax to the extent that Part 5A or any regulations made under or for the purposes of that Part provide for a tax.