

Biosecurity and Agriculture Management Rates and Charges Bill 2006

Explanatory Memorandum

The *Biosecurity and Agriculture Management Rates and Charges Bill 2006* and will impose the rates and any fee or charge referred to in the *Biosecurity and Agriculture Management Bill 2006* in so far as any of those rates, fees or charges are taxes.

Taxes need to be imposed by a separate Bill because of section 46(7) of the *Constitution Acts Amendment Act 1899*.

Clause 1 Short title

States the short title of the Act.

Clause 2 Commencement

The Act will commence on the same day as the *Biosecurity and Agriculture Management Act 2006* – which will be a day or days fixed by proclamation.

Clause 3 Relationship with other Acts

The Act is to be read as one with the *Biosecurity and Agriculture Management Act 2006* (BAM Act) and the *Taxation Administration Act 2003*. The three Acts together will enable the declared pest rates referred to in BAM Act Part 6, Division 1 to be imposed and collected.

Clause 4 Rates – imposition of tax

This clause imposes the rates referred to in the BAM Act to the extent that those rates are a tax.

Clause 5 Fees and charges – imposition of tax

This clause imposes a fees or charge referred to in the BAM Act to the extent that the fees or charge is a tax. It is not anticipated that a fee or charge under the BAM Act will impose a tax but this clause will protect the validity of a relevant fee or charge if necessary.