
No. 90, 2014

An Act to provide for a limited exemption from the carbon charge component of levy imposed on the import of synthetic greenhouse gases by the Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Act 1995, and for related purposes

Note: An electronic version of this Act is available in ComLaw (http://www.comlaw.gov.au/)
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An Act to provide for a limited exemption from the carbon charge component of levy imposed on the import of synthetic greenhouse gases by the Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Act 1995, and for related purposes

[Assented to 17 July 2014]
Section 1

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Ozone Protection and Synthetic Greenhouse Gas (Import Levy) (Transitional Provisions) Act 2014*.

2 Commencement

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
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<tbody>
<tr>
<td>Provision(s)</td>
<td>Commencement</td>
<td>Date/Details</td>
</tr>
<tr>
<td>1. Sections 1 and 2 and anything in this Act not elsewhere covered by this table</td>
<td>The day this Act receives the Royal Assent.</td>
<td>17 July 2014</td>
</tr>
<tr>
<td>2. Sections 3 to 7</td>
<td>At the same time as section 3 of the <em>Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Amendment (Carbon Tax Repeal) Act 2014</em> commences.</td>
<td>17 July 2014</td>
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</tbody>
</table>

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

(2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.
3 Simplified outline of this Act

This Act exempts licensees from the carbon charge component of levy imposed by the Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Act 1995 in respect of imports of SGGs during the quarter beginning on 1 April 2014, if:

(a) the SGGs are entered for warehousing; and
(b) the SGGs are not entered for home consumption before the end of the quarter.

4 Definitions

(1) In this Act:

*carbon charge component* has the same meaning as in subsection 3A(9) of the Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Act 1995.

(2) An expression used in this Act has the same meaning as in the Ozone Protection and Synthetic Greenhouse Gas Management Act 1989.

5 Limited levy exemption—imports of SGGs during the quarter beginning on 1 April 2014

If:

(a) levy is imposed by subsection 3A(1) of the Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Act 1995 on a licensee in respect of an import of an SGG during the quarter beginning on 1 April 2014; and
(b) the SGG is entered for warehousing (within the meaning of the Customs Act 1901); and
(c) the SGG is not entered for home consumption (within the meaning of the Customs Act 1901) before the end of the quarter;

the licensee is exempt from the carbon charge component of the amount of the levy.
6 Refund of overpayments of levy—imports of SGGs during the quarter beginning on 1 April 2014

If:

(a) an amount of levy imposed by subsection 3A(1) of the Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Act 1995 for the quarter beginning on 1 April 2014 was overpaid by a person before the day after this Act receives the Royal Assent; and

(b) the overpayment is wholly attributable to section 5 of this Act;

the amount overpaid must be refunded by the Commonwealth.

Note: For appropriation, see section 28 of the Financial Management and Accountability Act 1997.

7 Reports by importers of SGGs relating to the quarter beginning on 1 April 2014

If:

(a) levy is imposed by subsection 3A(1) of the Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Act 1995 on a person in respect of an import of an SGG during the quarter beginning on 1 April 2014; and

(b) under section 5 of this Act, the person is exempt from the carbon charge component of the amount of the levy; and

(c) the person is required to give a report under subsection 46A(2) of the Ozone Protection and Synthetic Greenhouse Gas Management Act 1989 in relation to the quarter;

the report must include details of the quantity and kind of the SGG that is covered by the exemption.