

EXPOSURE DRAFT

2008-2009

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

EXPOSURE DRAFT (10/03/2009)

Carbon Pollution Reduction Scheme (Charges—Excise) Bill 2009

No. , 2009

(Climate Change and Water)

**A Bill for an Act to impose charges for the issue of
Australian emissions units under the *Carbon
Pollution Reduction Scheme Act 2009*, so far as
those charges are duties of excise**

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1 **A Bill for an Act to impose charges for the issue of**
2 **Australian emissions units under the *Carbon***
3 ***Pollution Reduction Scheme Act 2009*, so far as**
4 **those charges are duties of excise**

5 The Parliament of Australia enacts:

6 **[^]1 Short title**

7 This Act may be cited as the *Carbon Pollution Reduction Scheme*
8 (*Charges—Excise*) Act 2009.

9 **[^]2 Commencement**

10 (1) Each provision of this Act specified in column 1 of the table
11 commences, or is taken to have commenced, in accordance with

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Section ^3

1 column 2 of the table. Any other statement in column 2 has effect
2 according to its terms.

3

Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections ^1 and ^2 and anything in this Act not elsewhere covered by this table	The day on which this Act receives the Royal Assent.	
2. Sections ^3 to ^8	At the same time as section 3 of the <i>Carbon Pollution Reduction Scheme Act 2009</i> commences.	

4 Note: This table relates only to the provisions of this Act as originally
5 passed by both Houses of the Parliament and assented to. It will not be
6 expanded to deal with provisions inserted in this Act after assent.

7 (2) Column 3 of the table contains additional information that is not
8 part of this Act. Information in this column may be added to or
9 edited in any published version of this Act.

10 ^3 Definitions

11 In this Act:

12 ***auction*** has the same meaning as in the *Carbon Pollution*
13 *Reduction Scheme Act 2009*.

14 ***Australian emissions unit*** has the same meaning as in the *Carbon*
15 *Pollution Reduction Scheme Act 2009*.

16 ***continental shelf*** has the same meaning as in the *Seas and*
17 *Submerged Lands Act 1973*.

18 ***exclusive economic zone*** has the same meaning as in the *Seas and*
19 *Submerged Lands Act 1973*.

20 ***issue***, in relation to an Australian emissions unit, has the same
21 meaning as in the *Carbon Pollution Reduction Scheme Act 2009*.

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1 *person* has the same meaning as in the *Carbon Pollution Reduction*
2 *Scheme Act 2009*.

3 **^4 Crown to be bound**

4 This Act binds the Crown in right of each of the States, of the
5 Australian Capital Territory, of the Northern Territory and of
6 Norfolk Island. However, it does not bind the Crown in right of the
7 Commonwealth.

8 **^5 Extension to external Territories**

9 This Act extends to every external Territory.

10 **^6 Extension to exclusive economic zone and continental shelf**

11 This Act extends to Australia's exclusive economic zone and
12 continental shelf.

13 **^7 Imposition of charge**

14 *Auction*

15 (1) If:

- 16 (a) an amount is payable by a person to the Commonwealth by
17 way of a charge for the issue to the person of an Australian
18 emissions unit; and
19 (b) the unit is to be issued as the result of an auction; and
20 (c) the charge is taxation within the meaning of section 55 of the
21 Constitution;
22 the charge is imposed by this section.

23 *Fixed charge*

24 (2) If:

- 25 (a) an amount is payable by a person to the Commonwealth by
26 way of a charge for the issue to the person of an Australian
27 emissions unit; and

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Section ^8

- 1 (b) the unit is to be issued in accordance with section 89 of the
2 *Carbon Pollution Reduction Scheme Act 2009* (issue of units
3 for a fixed charge); and
4 (c) the charge is taxation within the meaning of section 55 of the
5 Constitution;
6 the charge is imposed by this section.

7 *General*

- 8 (3) This section imposes a charge only so far as that charge is a duty of
9 excise within the meaning of section 55 of the Constitution.

10 **^8 Act does not impose a tax on property of a State**

- 11 (1) This Act has no effect to the extent (if any) to which it imposes a
12 tax on property of any kind belonging to a State.
13 (2) In this section, *property of any kind belonging to a State* has the
14 same meaning as in section 114 of the Constitution.