

FINES, PENALTIES AND INFRINGEMENT NOTICES ENFORCEMENT AMENDMENT (TAXATION) BILL 2012

EXPLANATORY MEMORANDUM

A separate Bill inserting this provision is necessary to satisfy the requirements of section 46(7) of the *Constitution Acts Amendment Act 1899*.

1 Short Title

The short title will be the *Fines, Penalties and Infringement Notices Enforcement Amendment (Taxation) Act 2012*.

2 Commencement

This Act will come into operation in two parts –

- (a) sections 1 and 2 on the day this Act received the Royal Assent;
- (b) the rest of this Act when the *Fines, Penalties and Infringement Notices Enforcement Amendment Act 2012* section 39 comes into operation.

3 Act amended

This is an Act to amend the *Fines, Penalties and Infringement Notices Enforcement Act 1994*.

4 Section 109 inserted

The *Fines, Penalties and Infringement Notices Enforcement Amendment Bill 2012* section 39 inserts a new section 108(8) into the *Fines, Penalties and Infringement Notices Enforcement Act 1994* that provides that the amount of enforcement fees prescribed under the Act may be greater than is necessary to allow for cost-recovery. This clause inserts a proposed new section 109 into the *Fines, Penalties and Infringement Notices Enforcement Act 1994* providing that, to the extent that any fee prescribed under section 108 constitutes taxation, that fee is imposed.