

1987-88-89

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

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Presented and read a first time, 1 March 1989

*(Minister for Science, Customs and Small Business)*

## A BILL

FOR

### **An Act to amend section 7 of the *Customs Tariff (Coal Export Duty) Act 1975***

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

#### **Short title etc.**

5     **1. (1)** This Act may be cited as the *Customs Tariff (Coal Export Duty) Amendment Act 1989*.

**(2)** In this Act, "Principal Act" means the *Customs Tariff (Coal Export Duty) Act 1975*<sup>1</sup>.

#### **Commencement**

**2.** This Act shall be taken to have commenced on 1 July 1988.

#### 10   **Exemption**

**3.** Section 7 of the Principal Act is amended by inserting after subsection (2) the following subsection:

      “(2A) Where a Collector is satisfied that high quality coking coal consists:

(a) in part of:

(i) a blend of coal from a mine referred to in subsection (3);  
or

(ii) coal from a mine referred to in subsection (4);

being a blend of coal that, or coal that, if it were not mixed with coal from another mine would, under subsection (3) or (4), be wholly exempt from the duty of Customs imposed by this Act; and

(b) in part of coal from a mine or mines other than the mine from which is produced the blend of coal, or the coal, to which paragraph (a) applies;

then, without limiting, by implication, the operation of subsection (2) or of this subsection in respect of coal from a mine to which paragraph (b) applies, that part of the high quality coking coal referred to in paragraph (a) is exempt from the duty of Customs imposed by this Act.”.

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**NOTE**

1. No. 106, 1975, as amended. For previous amendments, see No. 145, 1976; No. 103, 1977; No. 176, 1979; No. 17, 1982; Nos. 29 and 91, 1983; No. 132, 1984; No. 39, 1979; No. 10, 1986; and No. 148, 1987.