

COAL EXCISE.

No. 19 of 1961.

An Act to amend the *Coal Excise Act 1949*.

[Assented to 19th May, 1961.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

- 1.—(1.) This Act may be cited as the *Coal Excise Act 1961*.
(2.) The *Coal Excise Act 1949** is in this Act referred to as the Principal Act.
(3.) The Principal Act, as amended by this Act, may be cited as the *Coal Excise Act 1949-1961*.
2. This Act shall come into operation on the first day of June, One thousand nine hundred and sixty-one.

Short title
and citation.

Commence-
ment.

* Act No. 81, 1949.

- Definitions.** 3. Section four of the Principal Act is amended by omitting the definition of “ officer ” and inserting in its stead the following definition:—
 “ ‘ officer ’ means a person who is an officer for the purposes of the *Customs Act* 1901–1960; ”.
- Incorporation of Excise Act.** 4. Section five of the Principal Act is amended by inserting after paragraph (a) the following paragraph:—
 “ (aa) sections sixty and sixty-one; ”.
- Time for compliance with Act.** 5. Section six of the Principal Act is repealed.
6. Section eleven of the Principal Act is repealed and the following section inserted in its stead:—
 “ 11. A security shall be given in a manner and form approved by the Collector and may, subject to that approval, be by bond, guarantee, cash deposit or any other method, or by two or more different methods.”.
- Form of security.**
7. Section twenty-three of the Principal Act is amended by adding at the end thereof the words “ , other than coal exported ”.
8. Section twenty-four of the Principal Act is repealed and the following sections are inserted in its stead:—
 “ 24.—(1.) A person shall not remove coal from a coal mine unless an entry authorizing the removal of the coal either for home consumption or for exportation has been made by the producer and passed by an officer.
 Penalty: One hundred pounds.
 “ (2.) Notwithstanding the provisions of the last preceding sub-section, the Collector may accept a deposit of money, or a guarantee, in respect of the duty on coal to be produced during a period approved by the Collector, and removal for home consumption may be made during that period, without entry, of coal the duty on which does not exceed the amount of the deposit or guarantee.
 “ (3.) An entry for home consumption shall be made not later than the seventh working day after the expiration of the period in respect of coal removed without entry during the period.
 “ (4.) An officer shall not pass an entry for home consumption made in respect of any coal unless the excise duty on the coal has been paid.
- Removal of coal.**
- Rate of duty.** “ 24A. The excise duty on coal shall be paid at the rate in force when the coal is entered for home consumption or, if the coal is removed from the coal mine in pursuance of sub-section (2.) of the last preceding section before entry for home consumption, at the rate in force when the coal is so removed.”.