

Coal Excise (No. 2)

No. 76 of 1968

An Act relating to Excise on Coal.

[Assented to 31 October 1968]

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

Short title
and citation.

1.—(1.) This Act may be cited as the *Coal Excise Act (No. 2) 1968*.

(2.) The *Coal Excise Act 1949–1966*,* as amended by the *Coal Excise Act 1968*,† is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Coal Excise Act 1968* is amended by omitting sub-section (2.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Coal Excise Act 1949–1968*.

Commence-
ment.

2. This Act shall come into operation on the first day of November, One thousand nine hundred and sixty-eight.

Definitions.

3. Section 4 of the Principal Act is amended by inserting after the definition of “coal mine” the following definition:—

“ ‘duty’ means duty of Excise; ”.

4.—(1.) Sections 23, 24 and 24A of the Principal Act are repealed and the following sections inserted in their stead:—

Duty to be paid
by producer.

“ 23. A producer is liable to pay to the Collector the duty on all coal produced by him.

Removal
of coal.

“ 24.—(1.) A person shall not remove coal from a coal mine unless an entry authorizing the removal has been made by the producer and passed by an officer.

Penalty: Two hundred dollars.

* Act No. 81, 1949, as amended by No. 19, 1961; and No. 93, 1966.

† Act No. 18, 1968.

“(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 removed from a coal mine during a period approved by the Collector, and removal from the coal mine 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.) For the purposes of the last preceding sub-section, the amount of duty on coal intended for export shall be deemed to be an amount equal to the amount of duty less the amount of any remission that will become applicable to the coal under section twenty-four B of this Act if it is exported at the time at which it is intended to be exported.

“(4.) An entry in respect of coal removed from a coal mine in pursuance of sub-section (2.) of this section during a period approved by the Collector for the purposes of that sub-section shall be made not later than the seventh working day after the expiration of that period.

“(5.) An officer shall not pass an entry made in respect of any coal unless the duty on the coal has been paid.

“24A. The duty on coal shall be paid at the rate in force when the coal is entered or, if the coal is removed from a coal mine in pursuance of sub-section (2.) of the last preceding section before it is entered, at the rate in force when it is so removed. Rate of duty.

“24B. Where coal on which duty has not been paid is exported during a period specified in column 1 of the table at the foot of this section, so much of the duty on the coal as exceeds an amount ascertained in respect of the coal at the rate set out in column 2 of that table opposite to that period is, by force of this section, remitted. Remission of duty on exported coal.

Column 1 Period	Column 2 Rate
On or after 1 November, 1968, and before 1 July, 1969	\$0.011 per ton
On or after 1 July, 1969, and before 1 July, 1970	\$0.022 per ton
On or after 1 July, 1970, and before 1 July, 1971	\$0.033 per ton”.

(2.) The amendment made by the last preceding sub-section does not apply in relation to coal that—

- (a) before the date of commencement of this Act, has been entered for exportation and, in accordance with that entry, has been removed from the coal mine at which it was produced; and
- (b) is exported on or within one month after that date or within such further period as the Collector allows.