



# Coal Tariff Legislation Amendment Act 1992

No. 65 of 1992

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**An Act to repeal the *Customs Tariff (Coal Export Duty) Act 1975* and to amend the *Excise Tariff Act 1921*, and for related purposes**

[Assented to 26 June 1992]

The Parliament of Australia enacts:

## PART 1—PRELIMINARY

### Short title

5 1. This Act may be cited as the *Coal Tariff Legislation Amendment Act 1992*.

### Commencement

2.(1) This Part, and section 4 commence on the day on which this Act receives the Royal Assent.

(2) Part 2 commences on 1 July 1992.

10 (3) Subsections 5(1) and (2) commence on such days as are fixed by Proclamation.

(4) If either subsection 5(1) or 5(2) does not commence under subsection (3) within the period of 12 months beginning on the day on which this Act receives the Royal Assent, it commences on the first day after the end of that period.

**PART 2—REPEAL OF THE CUSTOMS TARIFF (COAL EXPORT DUTY) ACT 1975** 5

**Repeal of Act**

3.(1) The *Customs Tariff (Coal Export Duty) Act 1975* is repealed.

(2) Despite the repeal effected by subsection (1), the *Customs Tariff (Coal Export Duty) Act 1975* continues to apply in relation to: 10

(a) coal loaded onto a ship before the commencement of this Part for export from Australia; or

(b) coal loaded onto a ship on or after the commencement of this Part for export from Australia as part of a consignment of coal for export from Australia the loading of which onto that ship commenced before the commencement of this Part. 15

**PART 3—AMENDMENTS OF THE EXCISE TARIFF ACT 1921**

**Principal Act**

4. In this Part, “Principal Act” means the *Excise Tariff Act 1921*<sup>1</sup>.

**Amendments of Schedule to Principal Act** 20

5.(1) The Schedule to the Principal Act is amended by omitting the rate of duty specified in the Schedule in respect of item 20 and substituting “\$0.20 per tonne”.

(2) The Schedule to the Principal Act is amended by omitting the rate of duty specified in the Schedule in respect of item 20 and substituting “Free”. 25

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**NOTE**

1. No. 26, 1921, as amended. For previous amendments, see No. 28, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; Nos. 3, 4, 14 and 93, 1948; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; No. 19, 1958; Nos. 26, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; No. 108, 1971; Nos. 22, 64 and 119, 1972; Nos. 20, 23, 146 and 216, 1973; No. 121, 1974; No. 104, 1975; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; Nos. 43, 44, 45 and 122, 1980; No. 50, 1981; Nos. 45, 54 and 80, 1982; Nos. 27 and 99, 1983;

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Nos. 53, 72 and 131, 1984; Nos. 39, 41 and 189, 1985; Nos. 20 and 160, 1986; Nos. 53, 76, 104, 145 and 150, 1987; Nos. 29 and 149, 1988; Nos. 77 and 177, 1989; No. 112, 1990; and No. 80, 1991.

[*Minister's second reading speech made in—  
House of Representatives on 30 April 1992  
Senate on 27 May 1992*]