

CUSTOMS ACT (No. 2) 1975

No. 107 of 1975

An Act to amend the law relating to Duties of Customs.

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

1. (1) This Act may be cited as the *Customs Act (No. 2) 1975*.¹

Short title
and citation.

(2) The *Customs Act 1901-1974*,² as amended by the *Customs Act 1975*³ and by the *Postal and Telecommunications Commissions (Transitional Provisions) Act 1975*,⁴ is in this Act referred to as the Principal Act.

(3) Section 1 of the *Customs Act 1975* is amended by omitting subsection (2).

(4) Schedule 3 to the *Postal and Telecommunications Commissions (Transitional Provisions) Act 1975* is amended by omitting the words—

“*Customs Act 1901-1974* | *Customs Act 1901-1975*”.

(5) The Principal Act, as amended by this Act, may be cited as the *Customs Act 1901-1975*.

2. This Act shall be deemed to have come into operation at the same time as the *Customs Tariff (Coal Export Duty) Act 1975*, and the provisions of the Principal Act as amended by this Act shall be deemed to have had effect from that time for all purposes, including purposes related to acts and things done under the Principal Act as proposed to be so amended or under regulations in force under the Principal Act.

Commence-
ment.

3. Section 114 of the Principal Act is amended—

(a) by inserting in sub-section (3), after the word “exports”, the words “, or proposes to export,”; and

(b) by omitting from sub-section (3) the words “within the prescribed period after the goods are exported” and substituting the words “in accordance with the regulations”.

Entry of
goods for
export.

4. Section 133 of the Principal Act is amended by adding at the end thereof the following sub-sections:—

Export
duties.

“(2) Duty imposed on coal by the *Customs Tariff (Coal Export Duty) Act 1975* shall be payable at the rate in force when the coal is exported and shall be paid before the coal is exported or within such further period as the Collector allows.

“(3) Applications may be made to the Administrative Appeals Tribunal for review of decisions of a Collector made for the purposes of the definition of ‘high quality coking coal’ in section 4 of the *Customs Tariff (Coal Export Duty) Act 1975* or for the purposes of section 7 of that Act.”.

Alterations
to
agreements
where duty
altered.

5. Section 152 of the Principal Act is amended by adding at the end thereof the following sub-section:—

“(2) Sub-section (1) does not apply in relation to duty imposed by the *Customs Tariff (Coal Export Duty) Act 1975*.”.

NOTES

1. Act No. 107, 1975; assented to 9 October 1975.
2. Act No. 6, 1901, as amended by No. 21, 1906; Nos. 9 and 36, 1910; No. 19, 1914; No. 10, 1916; No. 19, 1922; No. 12, 1923; No. 22, 1925; No. 6, 1930; Nos. 7 and 45, 1934; No. 7, 1935; No. 85, 1936; No. 54, 1947; No. 45, 1949; Nos. 56 and 80, 1950; No. 56, 1951; No. 108, 1952; No. 47, 1953; No. 66, 1954; No. 37, 1957; No. 54, 1959; Nos. 42 and 111, 1960; No. 48, 1963; Nos. 29, 82 and 133, 1965; No. 28, 1966; No. 54, 1967; Nos. 14 and 104, 1968; Nos. 12 and 134, 1971; No. 162, 1973; No. 216, 1973 (as amended by No. 20, 1974); and No. 120, 1974.
3. Act No. 77, 1975.
4. Act No. 56, 1975.