**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: —

**Short title and citation.**

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

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

(3) Section 1 of the Customs Act 1975 is amended by omitting sub-section (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.

**Commencement.**

**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.

**Entry of goods for export.**

**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”.

**Export duties.**

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

“(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.”.