

EXCISE TARIFF AMENDMENT ACT (No. 2) 1977

No. 136 of 1977

An Act relating to duties of Excise on coal.

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

1. (1) This Act may be cited as the *Excise Tariff Amendment Act* Short title, &c.
(No. 2) 1977.¹

(2) The *Excise Tariff Act* 1921² is in this Act referred to as the Principal Act.

2. This Act shall be deemed to have come into operation at the hour of 2 o'clock in the morning by standard time in the Australian Capital Territory on 17 August 1977. Commencement

3. (1) The Schedule to the Principal Act is amended by omitting from item 20 "\$0.10 per tonne" and substituting "\$0.15 per tonne", and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended. Amendment of Tariff

(2) The duties of Excise imposed by this section shall be charged, collected and paid—

- (a) on all goods dutiable under the Schedule to the Principal Act as amended by sub-section (1) and manufactured or produced in Australia at or after the time at which this Act is to be deemed to have come into operation; and
- (b) on all goods dutiable under the Schedule to the Principal Act as so amended and manufactured or produced in Australia before that time, being goods (other than coal removed from a coal mine before that time in pursuance of sub-section 24 (2) of the *Coal Excise Act* 1949)—
 - (i) that, at that time, were subject to the control of the Customs or to Excise supervision, or, at that time, were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
 - (ii) on which no duty of Excise had been paid before that time.

NOTES

1. Act No. 136, 1977; assented to 10 November 1977.
2. Act No. 26, 1921, as amended. For previous amendments *see* Act 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 and 146, 1973; No. 121, 1974; No. 104, 1975; and No. 104, 1977.