



# Excise Tariff (Coal) Amendment Act 1982

No. 24 of 1982

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## An Act to amend the *Excise Tariff Act 1921*

[Assented to 6 May 1982]

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

### Short title, &c.

1. (1) This Act may be cited as the *Excise Tariff (Coal) Amendment Act 1982*.

(2) The *Excise Tariff Act 1921*<sup>1</sup> is in this Act referred to as the Principal Act.

### Commencement

2. This Act shall come into operation, or shall be deemed to have come into operation, as the case may be, on 1 April 1982.

### Amendment of Tariff

3. (1) The Schedule to the Principal Act is amended by omitting from item 20 “\$0.15” and substituting “\$0.25”, and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended.

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

- (a) on coal in respect of which an entry authorizing the removal of the coal from a coal mine is made on or after 1 April 1982; and
- (b) on coal removed on or after that date, without entry, in pursuance of sub-section 24 (2) of the *Coal Excise Act* 1949.

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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; and No. 50, 1981.