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**Customs Tariff (Coal Export Duty) Amendment Act 1983**

**No. 29 of 1983**

**An Act to amend the *Customs Tariff* (*Coal Export Duty*) *Act 1975***

[*Assented to 19 June 1983*]

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 *Customs Tariff* (*Coal Export Duty*) *Amendment Act 1983.*

**(2)** The *Customs Tariff* (*Coal Export Duty*) *Act 19751* is in this Act referred to as the Principal Act.

**Commencement**

**2.** This Act shall be deemed to have come into operation on 29 July 1982.

**3.** Section 6 of the Principal Act is repealed and the following sections are substituted:

**Rate of duty**

“6. The rate of the duty of Customs imposed by this Act is $3.50 per tonne.

**Exemption**

“7. (1) Coal other than high quality coking coal is exempt from the duty of Customs imposed by this Act.

“(2) Where a Collector is satisfied that high quality coking coal consists, wholly or in part, of coal that—

(a) has been produced from underground mining operations;

(b) has been produced from open-cut mining operations and extracted at a vertical depth of greater than 60 metres below the surface of the ground that existed prior to the commencement of open-cut mining operations;

(c) has, on or after 1 July 1980, been produced from a mine in relation to which, at the time when the coal was produced, a declaration by the Minister for Trade and Resources under sub-section 8 (1) was in force; or

(d) has, on or after 1 July 1980, been produced from an extension to a coal mine in relation to which, at the time when the coal was produced, a declaration by the Minister for Trade and Resources under sub-section 8 (2) was in force,

then—

(e) in a case where the Collector is satisfied that the high quality coking coal consists wholly of coal so produced—that high quality coking coal is exempt from the duty of Customs imposed by this Act; or

(f) in a case where the Collector is satisfied that the high quality coking coal consists in part of coal so produced—that part of the high quality coking coal so produced is exempt from the duty of Customs imposed by this Act.”.

**Saving**

**4.** Notwithstanding the amendments made by this Act, the Principal Act as in force immediately before the commencement of this Act continues to apply to, and in relation to—

(a) coal that has been loaded on to a ship before the commencement of this Act for export from Australia; or

(b) coal that is loaded on to a ship after the commencement of this Act for export from Australia as part of a consignment of coal for export from Australia the loading of which on to that ship commenced before the commencement of this Act.

**NOTE**

1. No. 106, 1975, as amended. For previous amendments, see No. 145, 1976; No. 103, 1977; No. 176, 1979; and No. 17, 1982.