



Customs Tariff (Coal Export Duty) Amendment Act 1987

No. 148 of 1987

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

[Assented to 26 December 1987]

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

Short title etc.

1. (1) This Act may be cited as the *Customs Tariff (Coal Export Duty) Amendment Act 1987*.

(2) In this Act, "Principal Act" means the *Customs Tariff (Coal Export Duty) Act 1975*¹.

Commencement

2. This Act shall be deemed to have come into operation on 16 May 1987.

Interpretation

3. Section 4 of the Principal Act is amended:

- (a) by omitting "12%" from paragraph (b) of the definition of "high quality coking coal" in subsection (1) and substituting "10.5%"; and
- (b) by omitting "3" from paragraph (c) of that definition and substituting "5".

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 in relation to:

- (a) coal loaded on to a ship before the commencement of this Act for export from Australia; or
- (b) coal 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; No. 17, 1982; Nos. 29 and 91, 1983; No. 132, 1984; No. 39, 1985; and No. 10, 1986.

[*Minister's second reading speech made in—
House of Representatives on 23 September 1987
Senate on 23 November 1987*]