

1983

**ARTHUR ROBINSON & CO.**

PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

CUSTOMS TARIFF (COAL EXPORT DUTY) AMENDMENT BILL 1983

EXPLANATORY MEMORANDUM



(CIRCULATED BY THE AUTHORITY OF THE MINISTER ASSISTING THE MINISTER  
FOR INDUSTRY AND COMMERCE, THE HONOURABLE JOHN J. BROWN MP)

# CUSTOMS TARIFF (COAL EXPORT DUTY) AMENDMENT BILL 1983

## OUTLINE

The purpose of this Bill is to enact the Customs Tariff alterations that decreased the rate of coal export duty on certain coal on and from 29 July 1982 in accordance with the previous Government's policy.

Customs Tariff (Coal Export Duty) Proposals (1982) were introduced into the House on 24 August 1982 and removed, from 29 July 1982, export duty on all exports of black coal that were previously dutiable at the rate of \$1.00 per tonne. The double dissolution of the Parliament on 4 February 1983 terminated the effects of these proposals but measures were taken to ensure that the exemption continued subsequent to that date.

The overall effect of this Bill is to maintain the rate of export duty for high quality coking coal mined by the open-cut method at depths not exceeding 60 metres from mines in operation before 1 July 1980, at \$3.50 per tonne and amend the rates of duty from \$1.00 per tonne to exempt for all other exports of black coal.

Customs Tariff (Coal Export Duty) Amendment Bill 1983

- Clause 1            Citation of the Amendment Act and identification of the Customs Tariff (Coal Export Duty) Act 1975 as the Principal Act.
- Clause 2            Provides for the Amending Act to come into operation on 29 July 1982.
- Clause 3            Remakes section 6 of the Principal Act to provide that the rate of the duty imposed by the Act is \$3.50 per tonne. This excludes from that section the provision that coal other than high quality coking coal fetches a rate of duty of \$1.00 per tonne.
- Inserts a new section 7 to provide that coal other than high quality coking coal is exempt from the export duty imposed by this Act.
- Clause 4            Transitional provision to provide that coal loaded onto a ship before the commencement of the Act or coal loaded onto a ship after the commencement of the Act which was part of a consignment of coal being loaded before the commencement shall not be subject to the provisions of the Amending Act.

