

1981

PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

COAL EXCISE AMENDMENT BILL 1981

EXPLANATORY MEMORANDUM

(Circulated by the Authority of the
Minister for Business and Consumer
Affairs, the Honourable John Moore, M.P.)

COAL EXCISE AMENDMENT BILL 1981

Purpose of the Bill:

The purpose of this Bill is to amend the Coal Excise Act 1949 to extend to 28 days the time period within which entries for home consumption may be made in respect of coal removed from a coal mine during a period approved by a Collector of Customs.

The Coal Excise Act 1949 contains the machinery provisions to enforce the collection of excise duties imposed on coal for the purposes of financing long service leave benefits granted to certain employees in the coal-mining industry and for the funding of the Coal Research Trust Account.

Section 24(2) of the Act permits coal to be removed from a coal mine during a period approved by the Collector of Customs (usually a calendar month) without entry if a deposit of money, or a guarantee in respect of the duty on the coal has been given by the coal producer. However, section 24(4) provides that the entry in respect of the coal removed from the coal mine during the approved period shall be made not later than 7 working days after the expiration of the period.

This period of 7 days has proven an insufficient time to enable some coal producers to obtain full details of their production for the purposes of making the entry. This is particularly so when production figures are ascertained from the accumulation of weighbridge certificates issued by State Railway authorities. Additionally, when centralised payments of duty are made by parent companies with widespread subsidiary collieries, delays occur as a result of the head office of the company having to wait for information from its subsidiaries before an entry can be prepared.

Clause 3 of the Bill extends the time period for lodgement of entries to 28 days and provides for any future change in this period to be made by regulation.

- Clause 1 Short title and citation of Principal Act.
- Clause 2 Commencement date to be the date of Royal Assent.
- Clause 3 Amends section 24 of the Principal Act to provide that the time period within which an entry may be made in respect of coal removed from a coal mine during an approved period, is to be 28 days or such other number of days as is prescribed.
- Clause 4 Transfers the provision giving the Administrative Appeals Tribunal jurisdiction to review decisions of the Collector under Sections 12 and 16 of the Coal Excise Act 1949 from the Schedule to the Administrative Appeals Tribunal Act 1975 to the Coal Excise Act 1949.
- Clause 5 Provides for a number of formal amendments to the Principal Act.