Date Introduced: 25 February 1981
House: House of Representatives
Presented by: Hon. J.C. Moore, Minister for Business and Consumer Affairs.

Short Digest of Bill

Purpose.

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. To extend the review of decisions to the Administrative Appeals Tribunal.

Background

The Coal Excise Act 1949 provides for the collection of excise duties on coal to finance long service leave benefits and the Coal Research Trust Account.

Section 24(2) of this Act permits coal to be removed from a mine during a period approved by the Collector of Customs without entry if a deposit of money or guarantee in respect of the duty has been given by the coal producer. Section 24(4) allows only 7 days after the expiration of the period for entry to be made.

With delays in the use of weighing facilities the allowance of 7 days has proven to be unnecessarily restrictive.

Main Provisions

Clause 3 of the Bill extends the time period for lodgement of entries from 7 to 28 days and provides for any future change in this period to be made by regulation.

Clause 4 provides for applications to the Administrative Appeals Tribunal for review of the following: determinations of the Collector under section 10 of the Act; the decisions of the Collector under section 12, 14, 15, 16; or a review of decisions of the Minister under section 17.

For further information, if required, contact:

Finance, Industries, Trade & Development Group
2 March 1981