Date Introduced: 13 November 1979  
House: House of Representatives  
Presented by: Hon. W. Fife, Minister for Business and Consumer Affairs

Purpose

To provide a right of appeal to the Administrative Appeals Tribunal for review of decisions made by the Minister for Trade and Resources or the Collector of Customs which affect liability to pay the coal export duty.

Background

Under the Customs Tariff (Coal Export Duty) Amendment Bill 1979 the Minister for Trade and Resources may declare new coal mines or major extensions to existing mines. Declaration will exempt coal produced in those mines from the export duty.

Under the same Bill, the Collector of Customs is responsible for defining whether or not coal has been produced from one of four different types of operation, once again for the purpose of exemption from the duty. See the Bills Digest for the Customs Tariff (Coal Export Duty) Amendment Bill 1979 for more information on this Bill.

Main Provisions

Clause 3 amends s.133 to provide for the right of appeal to the Administrative Appeals Tribunal for review of decisions made by the Minister for Trade and Resources or the Collector of Customs concerning liability for payment of the coal export duty.

The commencement date is deemed to have been 1 November 1979 (clause 2).