

COAL EXCISE.

No. 81 of 1949.

An Act relating to Excise on Coal.

[Assented to 28th October, 1949.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

- | | |
|------------------------------|--|
| Short title. | 1. This Act may be cited as the <i>Coal Excise Act</i> 1949. |
| Commencement. | 2. This Act shall come into operation on the first day of November, One thousand nine hundred and forty-nine. |
| Application of Act. | 3. This Act applies to any excise duty on coal imposed by the Parliament. |
| Definitions. | 4. In this Act, unless the contrary intention appears—
“coal” means any goods upon which, under the name of coal, any excise duty imposed by the Parliament is payable;
“coal mine” means the premises in respect of which a producer is licensed to produce coal and includes all adjacent premises used in connexion therewith or with the business of the producer;
“licence” means a licence under this Act to produce coal;
“officer” means officer of Customs;
“producer” means a person licensed under this Act to produce coal;
“the Collector” includes the Comptroller and any Collector of Customs for the State and any principal officer of Customs doing duty at the time and place and any officer doing duty in the matter in relation to which the expression is used;
“the Comptroller” means the Comptroller-General of Customs;
“this Act” includes the regulations. |
| Incorporation of Excise Act. | 5. The following provisions of the <i>Excise Act</i> 1901–1947 shall, except so far as they are inconsistent with this Act, be incorporated and read as one with this Act:—
(a) Part II. (except sections fourteen, fifteen and twenty-three);
(b) Part IX. (except sections eighty-six, eighty-seven, ninety-one, ninety-two, one hundred, one hundred and four, one hundred and five, one hundred and six and one hundred and seven);
(c) Part X. (except sections one hundred and sixteen and one hundred and seventeen and paragraphs (I.), (II.), (III.), (V.), (va.) and (ix.) of section one hundred and twenty); and
(d) Parts XI., XII., XIII. and XIV. |

6. A person who proposes to produce coal shall be allowed three months from the date of commencement of this Act for compliance with the provisions of this Act relating to licences but during that period every unlicensed person who produces coal shall comply with this Act as if he were licensed and the premises on which he produces coal shall be deemed a coal mine. Time for compliance with Act.
7. A person shall not produce coal except in pursuance of this Act or if he is not licensed under this Act to do so. Producers to be licensed.
 Penalty : One hundred pounds.
8. The annual licence-fee shall be as prescribed. Licence-fees.
- 9 Applications for licences shall be made to the Collector and shall be in accordance with the prescribed form. Application for licence.
10. An applicant for a licence shall pay to the Collector the proper licence-fee and shall give security to the Collector for compliance with this Act in such amount as the Collector determines. Payment of licence-fee and security.
11. Where any security is required to be given, it may, at the discretion of the Collector, be by bond, guarantee or cash deposit, or by all or any of those methods. Form of security.
12. The Collector may, if he is satisfied with the security given, grant to the applicant a licence in accordance with the prescribed form. Grant of licence.
13. A licence shall, unless previously cancelled, remain in force until the thirty-first day of December next after the granting or renewal of the licence. Period of licences.
- 14.—(1.) A licence may be renewed by the Collector upon an application for renewal before the expiry of the licence and on payment of the annual licence-fee. Renewal of licences.
- (2.) The Collector may, in exceptional circumstances, extend for a period not exceeding seven days the time within which application for renewal of a licence and payment of the licence-fee shall be made.
- (3.) The liability of the subscribers to the security given in respect of a licence shall, in the absence of any notice of termination on the part of the subscribers, remain in force for any period for which the licence is renewed.
- 15.—(1.) The Collector may require the applicant for the renewal of a licence to give fresh security, and if fresh security is not given accordingly may refuse to renew the licence. Fresh security may be required.
- (2.) The Collector may at any time require a producer to give fresh security and fresh security shall be given accordingly and, in default, the licence may be cancelled by the Minister by notice published in the *Gazette*.
16. A licence may be transferred with the written permission of the Collector on security being given by the transferee. Transfer of licences.
17. A licence may be cancelled by the Minister by notice published in the *Gazette* if the licensee is convicted of any offence against this Act. Cancellation of licences.

Duty of producers.

18. A producer shall not produce coal at any place other than his licensed coal mine.

Penalty : One hundred pounds.

Supervision by officers.

19. The production of coal by producers shall, for the protection of the revenue, be subject to the right of supervision by officers.

Office accommodation for officers.

20. A producer shall, if required by the Collector, provide in connexion with the coal mine reasonable office accommodation for the supervising officer.

Penalty : Twenty pounds.

Facilities for officers.

21. A producer shall provide all reasonable facilities for enabling officers to exercise their powers under this Act.

Penalty : Twenty pounds.

Producers to keep books.

22. For the information of officers, a producer shall keep books to the satisfaction of the Collector and prepare and render returns as prescribed and shall verify those returns as prescribed.

Penalty : Fifty pounds.

Payment of duty.

23. A producer shall be liable to pay to the Collector the excise duties on all coal produced by him.

Removal of coal.

24.—(1.) A producer shall not remove coal from a coal mine without payment of excise duty thereon and unless an entry has been made and passed authorizing the removal of the coal.

Penalty : One hundred pounds.

(2.) Notwithstanding the provisions of the last preceding subsection, the Collector may accept a deposit of money, or a guarantee, in respect of the duty on coal to be produced during a period approved by the Collector, and removal may be made during that period, without entry, of coal the duty on which does not exceed the amount of the deposit or guarantee.

(3.) An entry shall be made not later than the first working day after the expiration of the period in respect of coal removed without entry during the period.

Access to coal mines.

25. Officers shall have complete access to every part of a coal mine at all times and may examine and take copies of or extracts from all books and accounts required to be kept by the producer for the information of the officers and of all books kept by the producer in relation to the production and delivery of coal.

Forfeiture.

26.—(1.) There shall be forfeited to the King all coal which, being subject to the control of the Customs, is moved, altered or interfered with except by authority of and in accordance with this Act.

(2.) An officer may at any time seize and secure any coal which he has reasonable cause to believe is forfeited.

27. A person shall not obstruct, molest, resist or hinder any officer in the performance of his duty under this Act.

Obstructing officers.

Penalty: Fifty pounds.

28. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular for prescribing penalties not exceeding a fine of One hundred pounds for offences against the regulations.

Regulations.

EXCISE TARIFF (No. 2).

No. 82 of 1949.

An Act relating to Duties of Excise.

[Assented to 28th October, 1949.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Excise Tariff (No. 2) 1949*.

Short title and citation.

(2.) The *Excise Tariff 1921–1948**, as amended by the *Excise Tariff 1949†*, is in this Act referred to as the Principal Act.

(3.) Section one of the *Excise Tariff 1949* is amended by omitting sub-section (2.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921–1949*.

2. Section two of the Principal Act is amended by inserting after the words and figures "*Beer Excise Act 1901–1918*," the words and figures "*the Coal Excise Act 1949*".

Incorporation.

3. The Schedule to the Principal Act is amended as set out in the Schedule to this Act and duties of Excise are hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule.

Amendment of Tariff.

4. The date of the imposition of the duties of Excise imposed by this Act is the first day of November, One thousand nine hundred and forty-nine, and this Act shall come into operation on that date.

Date of imposition of duties of Excise.

* Act No. 26, 1921, as amended by No. 28, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; and Nos. 3, 4, 14 and 93, 1948.

† Act No. 77, 1949.

F.5484.—17