

1980-81-82

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

---

Presented and read a first time, 25 March 1982

(*Minister for Business and Consumer Affairs*)

## A BILL

FOR

### An Act to amend the *Excise Tariff Act 1921*

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

#### Short title, &c.

5     **1. (1)** This Act may be cited as the *Excise Tariff Amendment (Off-shore Installations) Act 1982*.

**(2)** The *Excise Tariff Act 1921*<sup>1</sup> is in this Act referred to as the Principal Act.

#### Commencement

10     **2.** This Act shall come into operation, or shall be deemed to have come into operation, as the case requires, on the twenty-eighth day after the day on which the *Off-shore Installations (Miscellaneous Amendments) Act 1982* receives the Royal Assent.

**3.** After section 5 of the Principal Act the following section is inserted:

#### Goods manufactured or produced at off-shore installations

15     “5A. (1) Where goods are manufactured or produced at an Australian installation, the goods shall, for the purposes of this Act, be deemed to be goods manufactured or produced in Australia.

“(2) In sub-section (1), ‘Australian installation’ has the same meaning as the *Customs Act 1901*.”

---

#### NOTE

1. No. 26, 1921, as amended. For previous amendments, see 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; Nos. 3, 4, 14 and 93, 1948; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; No. 19, 1958; Nos. 26, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; No. 108, 1971; Nos. 22, 64 and 119, 1972; Nos. 20, 23 and 146, 1973; No. 121, 1974; No. 104, 1975; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; Nos. 43, 44, 45 and 122, 1980; and No. 50, 1981.