

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 2 April 1987

(Minister representing the Minister for Industry, Technology and Commerce)

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 etc.

5 **1.** (1) This Act may be cited as the *Excise Tariff Amendment (Sea Installations) Act 1987*.

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

Commencement

10 **2.** This Act shall commence, or shall be deemed to have commenced, as the case requires, on the commencement of the *Sea Installations Act 1987*.

Goods manufactured or produced at off-shore installations

3. Section 5A of the Principal Act is amended by inserting in subsections (1) and (2) "off-shore" after "Australian".

4. After section 5A of the Principal Act the following section is inserted:

Goods manufactured or produced at sea installations

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

“(2) In subsection (1), ‘Australian sea installation’ has the same meaning as in 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, 146 and 216, 1973; No. 121, 1974; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; Nos. 43, 44, 45 and 122, 1980; No. 50, 1981; Nos. 45, 54 and 80, 1982; Nos. 27 and 99, 1983; Nos. 53, 72 and 131, 1984; Nos. 41 and 189, 1985; and Nos. 10 and 20, 1986.