

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

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Presented and read a first time, 25 March 1982

(*Minister for Business and Consumer Affairs*)

**A BILL**

FOR

**An Act to amend the *Sales Tax Act (No. 5) 1930***

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 *Sales Tax Amendment (Off-shore Installations) Act (No. 5) 1982*.

**(2)** The *Sales Tax Act (No. 5) 1930*<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 2 of the Principal Act the following sections are inserted:

**Certain installations to be part of Australia**

“2A. (1) For the purposes of this Act and the *Sales Tax Assessment Act* (No. 5) 1930, an installation that—

- (a) becomes attached to the Australian seabed after the commencement of this sub-section; or
- (b) at the commencement of this sub-section, is attached to the Australian seabed,

shall, subject to sub-section (2), be deemed to be part of Australia.

“(2) An installation that is deemed to be part of Australia by virtue of the operation of this section shall, for the purposes of this Act and the *Sales Tax Assessment Act* (No. 5) 1930, cease to be part of Australia if—

- (a) the installation is detached from the Australian seabed, or from another installation that is attached to the Australian seabed, for the purpose of being taken to a place outside the outer limits of Australian waters (whether or not the installation is to be taken to a place in Australia before being taken outside those outer limits); or
- (b) after having been detached from the Australian seabed otherwise than for the purpose referred to in paragraph (a), the installation is moved for the purpose of being taken to a place outside the outer limits of Australian waters (whether or not the installation is to be taken to a place in Australia before being taken outside those outer limits).

**Installations and goods deemed to be imported**

“2B. (1) Where an overseas installation (not being an installation referred to in sub-section (2)) becomes attached to the Australian seabed, the installation and any goods on the installation at the time when it becomes so attached shall, for the purposes of this Act and the *Sales Tax Assessment Act* (No. 5) 1930, be deemed to be imported into Australia at the time when the installation becomes so attached.

“(2) Where an overseas installation—

- (a) is brought to a place in Australia; and
- (b) is to be taken from that place into Australian waters for the purpose of becoming attached to the Australian seabed,

the installation and any goods on the installation at the time when it is brought to that place shall, for the purposes of this Act and the *Sales Tax Assessment Act* (No. 5) 1930, be deemed to have been imported into Australia at the time when the installation is brought to that place.

**Goods taken to installations**

“2C. Where goods are taken from a place other than a place in Australia on to an Australian installation, the goods shall, for the purposes of this Act and the *Sales Tax Assessment Act* (No. 5) 1930, be deemed to have been imported into Australia upon being taken on to the installation.

**Export of off-shore installations**

“2D. (1) Where an installation ceases to be part of Australia, the installation and any goods on the installation at the time when it ceases to be part of Australia shall, for the purposes of this Act and the *Sales Tax Assessment Act (No. 5) 1930*, be deemed to be exported from Australia.

“(2) Where an installation is taken from a place in Australia into Australian waters for the purpose of becoming attached to the Australian seabed, the installation and any goods on the installation shall not be taken, for the purposes of this Act or the *Sales Tax Assessment Act (No. 5) 1930*, to have been exported from Australia.

**Export of goods from off-shore installation**

“2E. For the purposes of this Act, where goods are taken from an Australian installation for the purpose of being taken to a place outside Australia, the goods shall, for the purposes of this Act and the *Sales Tax Assessment Act (No. 5) 1930*, be deemed to be exported from Australia at the time when they are so taken from the installation.”.

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**NOTE**

1. No. 34, 1930, as amended. For previous amendments, see No. 34, 1931; No. 36, 1936; No. 34, 1938; No. 20, 1939; Nos. 7 and 81, 1940; No. 37, 1941; No. 11, 1942; No. 49, 1943; No. 62, 1946; No. 59, 1949; No. 42, 1950; No. 68, 1951; No. 49, 1952; No. 58, 1953; No. 50, 1954; No. 10, 1956; No. 76, 1957; No. 93, 1960; Nos. 6 and 81, 1961; No. 9, 1962; No. 80, 1964; No. 92, 1968; No. 73, 1970; No. 19, 1975; No. 148, 1978; and No. 137, 1981.

