



Sales Tax Amendment (Off-shore Installations) Act (No. 3) 1982

No. 57 of 1982

An Act to amend the *Sales Tax Act (No. 3) 1930*

[Assented to 16 June 1982]

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

Short title, &c.

1. (1) This Act may be cited as the *Sales Tax Amendment (Off-shore Installations) Act (No. 3) 1982*.

(2) The *Sales Tax Act (No. 3) 1930*¹ is in this Act referred to as the Principal Act.

Commencement

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 section is inserted:

Certain installations to be part of Australia

"2A. (1) For the purposes of this Act and the *Sales Tax Assessment Act (No. 3) 1930*, an installation that—

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

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(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. 3) 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).”

NOTE

1. No. 30, 1930, as amended. For previous amendments, see No. 30, 1931; No. 34, 1936; No. 32, 1938; No. 18, 1939; Nos. 5 and 79, 1940; No. 35, 1941; No. 9, 1942; No. 47, 1943; No. 60, 1946; No. 57, 1949; No. 40, 1950; No. 66, 1951; No. 47, 1952; No. 56, 1953; No. 48, 1954; No. 8, 1956; No. 74, 1957; No. 91, 1960; Nos. 4 and 79, 1961; No. 7, 1962; No. 78, 1964; No. 90, 1968; No. 71, 1970; No. 17, 1975; No. 146, 1978; and No. 135, 1981.