



## **Shipping Reform (Tax Incentives) (Specification of Kinds of Vessels) Instrument 2023**

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I, Catherine King, Minister for Infrastructure, Transport, Regional Development and Local Government, make the following instrument.

Dated 27 August 2023

The Hon Catherine King MP  
Minister for Infrastructure, Transport, Regional Development and Local Government



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## 1 Name

This instrument is the *Shipping Reform (Tax Incentives) (Specification of Kinds of Vessels) Instrument 2023*.

## 2 Commencement

This instrument commences on 1 October 2023.

## 3 Authority

This instrument is made under paragraph 10(5)(b) of the Act.

## 4 Definitions

Note: A number of expressions used in this instrument are defined in subsection 5(1) of the Act, including the following:

- (a) excluded vessel
- (b) vessel.

In this instrument:

*Act* means the *Shipping Reform (Tax Incentives) Act 2012*.

*gas carrier* means a vessel designed to transport liquefied petroleum gas, liquefied natural gas, or liquefied chemical gasses in bulk.

*interstate route* means a route between two States or between a State and a Territory.

*LNG tanker* means a tanker vessel designed to transport liquified natural gas.

*ro ro ferry* means a vessel designed to transport wheeled cargo such as automobiles, trucks, semi-trailer trucks, wheeled machinery, trailers or railroad cars that are driven on and off the vessel on their own wheels.

## 5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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## **6 Kinds of vessels that are not to be excluded vessels**

For paragraph 10(5)(b) of the Act, the following kinds of vessels are not to be excluded vessels:

- (a) LNG tankers or gas carriers operating solely on international routes;
- (b) ro ro ferries operating solely on interstate routes.

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## **Schedule 1—Repeal**

### ***Shipping Reform (Tax Incentives) Act 2012 Subsection 10 (5) specification of kinds of vessels***

#### **1 The whole of the instrument**

Repeal the instrument.