

1987

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

CUSTOMS TARIFF AMENDMENT (SEA INSTALLATIONS) BILL 1987

EXPLANATORY MEMORANDUM

(Circulated by the Authority of the Minister
for Industry, Technology and Commerce,
Senator the Honourable John N. Button)

CUSTOMS TARIFF AMENDMENT (SEA INSTALLATIONS) BILL 1987

OUTLINE

The purpose of this Bill is to extend the application of the Customs Tariff Act 1982 to sea installations installed in coastal areas of Australia, or adjacent areas thereto, and to goods brought with or taken to such sea installations, to ensure that such sea installations and goods receive the same treatment as goods imported into Australia in the normal way.

This Bill is part of a package of measures which extend the Commonwealth's taxing and Customs' control powers to sea installations as a consequence of the introduction of the Sea Installations Bill 1987.

Financial Impact Statement

The measures proposed by this Bill have no financial implications.

NOTES ON CLAUSES

Short Title

Clause 1 is a formal machinery clause which provides for the citation of this Amending Act and identifies the Customs Tariff Act 1982 as the Principal Act.

Commencement

Clause 2 provides for the Act to be deemed to have commenced on the day on which the Sea Installations Act 1987 comes into operation, which is to be on a day fixed by Proclamation.

Certain off-shore installations to be part of Australia

Off-shore installations and goods deemed to be imported

Goods taken to off-shore installations

Export of off-shore installations

Export of goods from off-shore installations

Clauses 3 to 7 are technical and consequential drafting amendments to sections 5 to 9 respectively of the Principal Act, making those sections now apply to off-shore installations, whether Australian or overseas, as distinct from sea installations, which are to be dealt with in clause 8 hereto.

Clause 8 inserts 5 new sections into the Principal Act, as follows:

Certain sea installations to be part of Australia

this section deems to be part of Australia for the purposes of the Customs Acts

- any sea installation that is installed in an adjacent area or in a coastal area at the date of the commencement of this Act (proposed sub-section 9A(2));
- any overseas sea installation or other sea installation that becomes so installed after the date of the commencement of this Act (proposed sub-sections 9A(1) and (3));

and the section also provides that a sea installation that is deemed to be part of Australia shall cease to be so upon being detached from its location for the purpose of being taken to a place that is not in an adjacent area or in a coastal area (proposed sub-section 9A(4));

Structures and goods deemed to be importedGoods taken to sea installations

these sections deem the following goods to be imported into Australia -

- a sea installation that is brought direct from overseas and installed in an adjacent area or in a coastal area (proposed sub-section 9B(1));
- goods on such a sea installation at the time of its installation in an adjacent area or in a coastal area (proposed sub-section 9B(1));
- a sea installation that is brought from overseas into a place in Australia from which it is to be taken for installation in an adjacent area or in a coastal area (proposed sub-section 9B(2));
- goods on such a sea installation when it is brought into that place (proposed sub-section 9B(2));
- goods that are brought direct from overseas to an Australian sea installation (proposed sub-section 9C);

Export of sea installationsExport of goods from sea installations

these sections deem the following goods to be exported from Australia -

- a sea installation which is deemed to cease to be part of Australia, that is, a sea installation which is detached from its location for the purpose of being taken to a place that is not in an adjacent area or in a coastal area (proposed section 9D);
- and
- goods taken directly overseas from a sea installation, at the time they are so taken from the installation (proposed section 9E).