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THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

EXCISE TARIFF AMENDMENT (OFF-SHORE INSTALLATIONS) BILL 1982

EXPLANATORY MEMORANDUM

(Circulated by the Authority of the Minister for Business
and Consumer Affairs, the Honourable John Moore, M.P.)

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Purpose of the Bill

The purpose of this Bill, which forms part of a package of measures, is to extend the application of the Excise Tariff Act 1921 to the production of excisable products at offshore installations.

Under existing legislation and administrative procedures petroleum products produced from off-shore wells are regarded as being brought within the ambit of the Excise Act 1901 and the Excise Tariff Act 1921 when the product is brought to shore-based installations at which subsequent processes are performed.

Accordingly, the Bill amends the Excise Tariff Act 1921 to provide that excisable products manufactured or produced at an offshore installation shall be deemed to be goods manufactured or produced in Australia.

This Bill is complementary to the Off-shore Installations (Miscellaneous Amendments) Bill 1982.

- Clause 1 - Citation of the Amending Act and identification of the Excise Tariff Act 1921 as the Principal Act
- Clause 2 - Commencement to be on the 28th day after the day on which the Off-shore Installation (Miscellaneous Amendments) Act 1982 receives the Royal Assent. This is the uniform commencement date of the "off-shore" package of measures
- Clause 3 - inserts a new section 5A which deems goods manufactured or produced at an Australian installation to be goods manufactured or produced in Australia. For this purpose, an Australian installation is defined as having the same meaning as it will have in the Customs Act 1901 as proposed to be amended by the Offshore Installations (Miscellaneous Amendments) Bill 1982.

