



Sales Tax Act (No. 10A) 1985

No. 44 of 1985

An Act to impose a tax, being a duty of excise, on the sale value of certain goods

[Assented to 30 May 1985]

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

Short title

1. This Act may be cited as the *Sales Tax Act (No. 10A) 1985*.

Commencement

2. This Act shall be deemed to have come into operation on the commencement of the Assessment Act.

Incorporation of Assessment Act

3. The Assessment Act is incorporated, and shall be read as one, with this Act.

Interpretation

4. (1) In this Act, "Assessment Act" means the *Sales Tax Assessment Act (No. 10) 1985*.

- (2) For the purposes of this Act and the Assessment Act, an installation that—

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

(b) at that commencement, was attached to the Australian seabed, shall, subject to sub-section (3), be deemed to be part of Australia.

(3) 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 Assessment Act, 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).

Imposition of tax

5. Sales tax is imposed, at the rates specified in section 7, upon the sale value of goods in Australia deemed by virtue of section 6 to be sold by a taxpayer on or after the commencement of this Act.

Deemed sales

6. (1) Where at any time—

- (a) tax is paid or payable, or might reasonably be expected to become payable, by a person upon the sale value of goods under an Act providing for the assessment of sales tax; and
- (b) an amount of royalty is paid in respect of the goods by any person, then, for the purposes of this Act and the Assessment Act, but for no other purpose, the person referred to in paragraph (b) shall be deemed to sell the goods at that time.

(2) A person is deemed to sell goods at a particular time—

- (a) whether or not an actual sale of the goods is or has been made by that person; and
- (b) irrespective of the time at which any such actual sale is or has been made.

Rates of tax

7. The rates of the sales tax imposed by this Act upon the sale value of goods are the same as the respective rates of the tax referred to in paragraph 6 (1) (a) in relation to the goods.

Duty of excise

8. This Act imposes sales tax to the extent only that it is a law imposing duties of excise within the meaning of section 55 of the Constitution.

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*[Minister's second reading speech made in—
House of Representatives on 9 May 1985
Senate on 20 May 1985]*