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**Customs Tariff (Installations at Sea) Act 1987**

**No. 83 of 1987**

**An Act relating to the operation of Customs Acts in relation to certain installations at sea**

[*Assented to 5 June 1987*]

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 *Customs Tariff (Installations at Sea) Act 1987.*

**Commencement**

**2.** This Act commences on the day on which the *Customs Tariff Act 1987* commences.

**Incorporation of Customs Act**

**3.** The *Customs Act 1901* is incorporated, and shall be read as one, with this Act.

**Interpretation**

**4.** In this Act, unless the contrary intention appears:

“natural resources installation” means:

(a) an off-shore industry fixed structure; or

(b) an off-shore industry mobile unit;

“overseas natural resources installation” means a natural resources installation that:

(a) is in Australian waters; or

(b) has been brought into Australian waters from a place outside the outer limits of Australian waters;

but does not include a natural resources installation that is deemed to be part of Australia because of section 5.

**Certain natural resources installations to be part of Australia**

**5.** **(1)** For the purposes of the Customs Acts, where an overseas natural resources installation becomes attached to the Australian seabed, the installation shall, subject to subsection (4), be deemed to be part of Australia.

**(2)** For the purposes of the Customs Acts, a natural resources installation that, on the commencement of this Act, is attached to the Australian seabed shall, subject to subsection (4), be deemed to be part of Australia.

**(3)** For the purposes of this Act, a natural resources installation (other than a natural resources installation that is deemed by subsection (1) to be part of Australia) that becomes attached to the Australian seabed shall, subject to subsection (4), be deemed to be part of Australia.

**(4)** A natural resources installation that is deemed to be part of Australia under the operation of this section shall, for the purposes of the Customs Acts, cease to be part of Australia if:

(a) the installation is detached from the Australian seabed, or from another natural resources installation 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).

**Natural resources installations and goods deemed to be imported**

**6.** **(1)** Where an overseas natural resources installation (not being a natural resources installation referred to in subsection (2)) becomes attached to the Australian seabed, the installation and any goods on the installation

at the time when it becomes so attached shall, for the purposes of the Customs Acts, be deemed to have been imported into Australia at the time when the installation becomes so attached.

**(2)** Where an overseas natural resources installation:

(a) is brought to a place in Australia; and

(b) is to be taken from that place into Australian waters for the purpose of becoming attached to the Australian seabed;

the installation and any goods on the installation at the time when it is brought to that place shall, for the purposes of the Customs Acts, be deemed to have been imported into Australia at the time when the installation is brought to that place.

**Goods taken to natural resources installations**

**7.** Where goods are taken from parts beyond the seas on to a natural resources installation that is deemed to be part of Australia under section 5, the goods shall, for the purposes of the Customs Acts, be deemed to have been imported into Australia upon being taken on to the installation.

**Export of natural resources installations**

**8.** **(1)** Where a natural resources installation ceases to be part of Australia, the installation and any goods on the installation at the time when it ceases to be part of Australia shall, for the purposes of the Customs Acts, be deemed to have been exported from Australia.

**(2)** Where a natural resources installation is taken from a place in Australia into Australian waters for the purpose of becoming attached to the Australian seabed, the installation and any goods on the installation shall not be taken, for the purposes of the Customs Acts, to have been exported from Australia.

**Export of goods from natural resources installations**

**9.** For the purposes of the Customs Acts, where goods are taken from a natural resources installation that is deemed to be part of Australia under section 5 for the purpose of being taken to parts beyond the seas, the goods shall be deemed to have been exported from Australia at the time when they are so taken from the installation.

[*Minister’s second reading speech made in—*

*House of Representatives on 2 April 1987*

*Senate on 5 May 1987*]