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PETROLEUM (SUBMERGED LANDS) ACT 1982  
PETROLEUM (SUBMERGED LANDS) AMENDMENT  
REGULATIONS 1994

Made by His Excellency the Governor in Executive Council.

**Citation**

1. These regulations may be cited as the *Petroleum (Submerged Lands) Amendment Regulations 1994*.

**Regulation 8 inserted**

2. After regulation 7 of the *Petroleum (Submerged Lands) Regulations 1990\** the following regulation is inserted —

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**Royalty value — deductible imposts**

8. The following imposts are excluded from the definition of “federal duty” in section 145A (3) of the Act —

- (a) all taxes, duties, fees, levies and charges already included in the purchase price of goods or services purchased by the permittee, lessee or licensee;
- (b) departure tax;
- (c) fringe benefits tax;
- (d) deductions from salary or wages as required under the *Income Tax Assessment Act 1936* of the Commonwealth to enable income tax to be collected from employees by instalments;
- (e) deductions from prescribed payments as required under the *Income Tax Assessment Act 1936* of the Commonwealth to enable tax to be collected in respect of certain payments for work;
- (f) customs import duty;
- (g) aircraft landing charge;
- (h) training guarantee charge;
- (i) superannuation guarantee charge;

- (j) contributions under Part 4.2 of the *Higher Education Funding Act 1988* of the Commonwealth.

[\* *Published in Gazette of 28 September 1990 at pp. 5105-8.*  
*For amendments to 18 April 1994 see 1993 Index to Legislation of*  
*Western Australia, Table 4, p. 202.*]

By His Excellency's Command.

D. G. BLIGHT, Clerk of the Council.

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