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 —

   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.