

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

THE SENATE

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(Presented and read a first time, 25 November 1993)

(SENATOR PANIZZA)

## A BILL

for

**An Act to amend the *Income Tax Assessment Act 1936* to provide  
for an extension of the definition of isolated areas to include  
the seas situated in certain adjacent areas**

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

### Short title

1 (1) This Act may be cited as the *Income Tax Assessment (Isolated Area Zone  
Extension) Amendment Act 1993*.

(2) In this Act, "**Principal Act**" means the *Income Tax Assessment Act 1936*.

### Commencement

2. This Act commences on the day on which it receives the Royal Assent.

### Schedule 2

10 3.(1) Schedule 2 to the Principal Act, Part I, *Zone A* is amended by adding at the  
end the following paragraphs:

"10. Any part of an adjacent area adjoining those portions of Australia  
specified in paragraphs 1 to 9 of this Part.

11. In this Part:

15 '**adjacent area**' means an area that is an adjacent area for the purposes of the  
*Petroleum (Submerged Lands) Act 1967*, and includes:

- (a) the territorial sea of Australia; and
- (b) the sea on the landward side of the territorial sea of Australia that is not  
within the limits of a State or an internal Territory."

(2) Schedule 2 to the Principal Act, Part II, *Zone B* is amended by adding at the end the following paragraphs:

“6. Any part of an adjacent area adjoining those portions of Australia specified in paragraphs 1 to 5 of this Part.

7. In this Part:

‘**adjacent area**’ means an area that is an adjacent area for the purposes of the *Petroleum (Submerged Lands) Act 1967*, and includes:

- (a) the territorial sea of Australia; and
- (b) the sea on the landward side of the territorial sea of Australia that is not within the limits of a State or an internal Territory.”.

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**Note:** The amendments made by this Act will extend Zones A and B to include the areas in the following map.

