

INCOME TAX ASSESSMENT ACT 1997 - SECT 960.505

Meaning of Australia

Territories

(1) [Australia](#), when [used](#) in a geographical sense, includes each of the following:

- (a) Norfolk Island;
- (b) the Coral Sea Islands Territory;
- (c) the Territory of Ashmore and Cartier Islands;
- (d) the Territory of Christmas Island;
- (e) the Territory of Cocos (Keeling) Islands;
- (f) the Territory of Heard Island and the McDonald Islands.

Note: [Section 15B](#) of the [Acts Interpretation Act 1901](#) provides that an Act is taken to have effect in the coastal sea of [Australia](#) as if the coastal sea were [part](#) of [Australia](#).

Offshore areas

(2) [Australia](#), when [used](#) in a geographical sense, includes an offshore area for the purposes of the [Offshore Petroleum and Greenhouse Gas Storage Act 2006](#).

Note 1: The offshore area includes all things located in that area, including all installations and structures such as oil and gas rigs. The area also extends to the airspace [over](#), and the sea-bed and subsoil beneath, that area.

Note 2: The offshore area includes the exclusive economic zone and the continental shelf of [Australia](#).

[Guide](#) to Subdivision 960-U