

EXPLANATORY STATEMENT

DIPLOMATIC PRIVILEGES AND IMMUNITIES ACT 1967

DIPLOMATIC PRIVILEGES AND IMMUNITIES REGULATIONS

Statutory Rules 1989 No. 287 issued by the authority of the Minister of State for Foreign Affairs and Trade.

Section 15 of the Diplomatic Privileges and Immunities Act 1967 (the Act) provides that the Governor-General may make regulations, not inconsistent with the Act, prescribing matters required or permitted by the Act to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to the Act.

Section 10A of the Act provides that tax imposed under any of the Sales Tax Acts is not payable in respect of goods intended for the official use of a diplomatic mission of a prescribed overseas country provided that the goods are purchased from a registered sales taxpayer.

Section 4 of the Act provides that an overseas country may by regulation be prescribed as a prescribed overseas country for the purposes of the Act.

Sub-section 5A(1) of the Act provides that an organisation or a group of organisations may be declared by the regulations to be an international organisation for the purposes of the Act. The effect of such declaration is that the international organisation is treated, for the purposes of the Act, as a state or an overseas country.

The Regulations declare the European Communities to be an international organisation, and to prescribe the United States of America and the European Communities for the purposes of Section 10A of the Act, thus extending sales tax privileges to both missions in relation to goods purchased from a registered sales taxpayer for the official use of the missions.

The declarations are deemed to come into force on different dates. The first declaration gives effect to a reciprocal arrangement with the Government of the United States of America signed in Canberra on 13 November 1986 to accord diplomatic missions of each country sales tax exemptions on goods purchased for the official use of the missions after 1 July 1987. The second declaration enables the sales tax exemption for the European Communities to have effect in relation to goods imported for the purposes of EXPO 88, which was held in Brisbane from 1 January 1988 to 31 October 1988. Foreign governments participating in EXPO 88 were given similar sales tax exemptions under other regulations.

Details of the Regulations are as follow:

Regulation 1 is a citation clause.

Regulation 2 is an interpretation clause.

Regulation 3 provides for the European Communities to be prescribed for the purposes of subsection 4(1) of the Act and declared for the purposes of section 5A of the Act.

Regulation 4 provides for the United States of America to be prescribed for the purposes of subsection 4(1) of the Act.

Regulation 5 restates a similar provision in earlier Regulations that the Commission of the European Communities is to be treated as a diplomatic mission of the government of a sending State for the purposes of the Act.

Regulation 6 prescribes the dates as from which the various prescriptions and declarations are deemed to come into force.

Regulation 7 provides for the repeal of earlier statutory rules relating to privileges and immunities of the Commission of the European Communities.

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