

## **EXPLANATORY STATEMENT**

INTERNATIONAL ORGANIZATIONS (PRIVILEGES AND IMMUNITIES)  
ACT 1963

ASIAN DEVELOPMENT BANK (PRIVILEGES AND IMMUNITIES)  
REGULATIONS (AMENDMENT)

COMMONWEALTH SECRETARIAT (PRIVILEGES AND IMMUNITIES)  
REGULATIONS (AMENDMENT)

INTERNATIONAL ATOMIC ENERGY AGENCY (PRIVILEGES AND  
IMMUNITIES) REGULATIONS (AMENDMENT)

INTERNATIONAL COURT OF JUSTICE (PRIVILEGES AND  
IMMUNITIES) REGULATIONS (AMENDMENT)

SOUTH PACIFIC BUREAU FOR ECONOMIC CO-OPERATION  
(PRIVILEGES AND IMMUNITIES) REGULATIONS (AMENDMENT)

SOUTH PACIFIC COMMISSION (PRIVILEGES AND IMMUNITIES)  
REGULATIONS (AMENDMENT)

Statutory Rules 1986 No. 73 issued by the authority of the  
Minister of State for Foreign Affairs.

Section 13 of the International Organizations (Privileges and Immunities) Act 1963 (the Act) provides that the Governor-General may make regulations, not inconsistent with the Act, prescribing all 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.

The regulations to be amended contain out-dated provisions relating to the taxation of residents of the former Territory of Papua New Guinea. Following the enactment of the Papua New Guinea Independence Act 1975 and the emergence of Papua New Guinea as an independent sovereign State, it is no longer appropriate that Australian regulations purporting

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to apply to the Territory should remain on the statute books. The Commissioner for Taxation supports the repeal of the relevant provisions.

The purpose of the regulations is to repeal those particular provisions which provide for the taxation of certain residents of the former Territory of Papua New Guinea.

Statutory Rules 1986 No.