



# **International Maritime Satellite Organization (Privileges and Immunities) Regulations 1982**

**Statutory Rules 1982 No. 210 as amended**

made under the

*International Organisations (Privileges and Immunities)  
Act 1963*

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**1 Name of Regulations** [see Note 1]

These Regulations are the *International Maritime Satellite Organization (Privileges and Immunities) Regulations 1982*.

**2 Definitions**

*Act* means the *International Organisations (Privileges and Immunities) Act 1963*.

*Organisation* means the International Maritime Satellite Organization.

*taxable supply* has the meaning given by section 195-1 of the GST Act.

*tax invoice* has the meaning given by section 29-70 of the GST Act.

**3 Act applies to Organisation**

The Organisation is an international organisation to which the Act applies.

**4 Organisation to have juridical personality and legal capacities**

The Organisation:

- (a) is a body corporate with perpetual succession;
- (b) has the capacity to contract; and
- (c) is capable, in its corporate name, of acquiring, holding and disposing of real and personal property and of instituting legal proceedings.

**5 Privileges and immunities of the Organisation**

- (1) Subject to subregulations (2), (3) and (4), the Organisation has the privileges and immunities specified in paragraphs 6 and 7 of the First Schedule to the Act.

- (2) The Organisation is not, by virtue of sub-regulation (1), exempt from such national, regional or municipal dues and taxes in respect of the premises of the Organisation, whether owned or leased, as represent payment for specific services rendered.
- (3) Where goods (not being publications of the Organisation, communication satellites or components or parts for such satellites) are imported, manufactured or purchased by the Organisation, sub-regulation (1) does not operate to prevent sales tax being payable in relation to the goods by the Organisation or by any other person.
- (4) The Organisation's privileges in relation to indirect tax are limited to:
  - (a) the exemption conferred by section 11B of the Act; and
  - (b) concessions under section 11C of the Act in relation to acquisitions mentioned in subregulation 5A (1).

**5A Indirect tax concession scheme — acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Organisation are covered by these Regulations:
  - (a) an acquisition of any of the following, on a single tax invoice for a taxable supply of at least \$200 (including indirect tax):
    - (i) goods (by purchase or lease);
    - (ii) mail services;
    - (iii) telecommunications services;
    - (iv) electricity or gas services;
    - (v) protection of premises services;
    - (vi) removal of goods services;
    - (vii) freight and cartage other than removal of goods;
    - (viii) services directly relating to the repair, maintenance and related services performed in relation to communication satellites or components of communication satellites, other than services relating to the ordinary operations of the Organisation;

- (b) an acquisition of goods that are freed from duties of excise by subregulation 5 (1);
  - (c) an acquisition of warehoused goods (within the meaning of the *Customs Act 1901*), the importation of which is covered by an immunity from taxation (including customs duties) conferred by these Regulations;
  - (d) an acquisition of any of the following, if the acquisition is subject to an arrangement between the Organisation and the Commonwealth for reimbursement of indirect tax:
    - (i) construction or renovation services;
    - (ii) real property;
    - (iii) any other thing.
- (2) However, an acquisition by the Organisation is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Organisation.

*Note* Section 11C of the Act establishes an indirect tax concession scheme that provides for reimbursement by the Commissioner of Taxation of indirect tax payable for acquisitions covered by these Regulations.

## **5B Indirect tax concession scheme — conditions**

- (1) For paragraph 11C (3) (a) of the Act, the amount mentioned in subsection 11C (1) of the Act is payable only if the following conditions are satisfied:
- (a) the Organisation agrees in writing to repay to the Commonwealth the amount worked out under subregulation (2) if:
    - (i) for a payment in relation to an acquisition of a motor vehicle — the Organisation disposes of the motor vehicle (except to a person entitled to an indirect tax concession under another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory within 3 years after it was acquired; or
    - (ii) for a payment in relation to an acquisition of goods other than a motor vehicle — the Organisation disposes of the goods (except to a person entitled to an indirect tax concession under another law of the Commonwealth in relation to similar acquisitions) in

- Australia or an external Territory within 2 years after they were acquired; or
- (iii) for a payment in relation to an acquisition of services or any other acquisition (except an acquisition covered by paragraph 5A (1) (d)) — the Organisation assigns the services to another person (except a person entitled to an indirect tax concession under another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the Organisation has breached a previous agreement under paragraph (a) — the Organisation complies with any written requirements, including a requirement to give security, that the Minister considers necessary to ensure that the Organisation complies with the agreement.
- (2) For subparagraphs (1) (a) (i) and (ii):
- (a) a sale of goods to a finance company as part of a sale and lease-back arrangement is not a disposal of the goods; and
  - (b) the Organisation is taken to have disposed of goods to which 1 of those subparagraphs applies within the period mentioned in that subparagraph to a person who is not entitled to an indirect tax concession in relation to similar acquisitions if:
    - (i) the Organisation disposes of the goods to a person who is entitled to the concession; and
    - (ii) that person disposes of the goods to another person; and
    - (iii) the series of disposals of the goods to other persons continues (if necessary) until the goods are eventually acquired, within the period mentioned in that paragraph, by a person who is not entitled to the concession.
- (3) For paragraph (1) (a), the amount to be repaid is:
- (a) for an acquisition to which subparagraph (1) (a) (i) or (ii) applies — the proportion of the amount paid under section 11C of the Act in relation to the acquisition that is equal to the proportion of the period mentioned in that



- subparagraph remaining after the Organisation disposes of the goods; and
- (b) for an acquisition to which subparagraph (1) (a) (iii) applies — the amount paid under section 11C of the Act in relation to the acquisition.
- (4) However, for an acquisition to which subparagraph (1) (a) (i) or (ii) applies, the Organisation is not required to repay an amount paid under section 11C of the Act in relation to a lease payment that relates to a period before the person disposes of the goods.
- (5) The amount mentioned in subsection 11C (1) of the Act is not payable if:
- (a) an amount was payable for a similar acquisition; and
  - (b) the Minister tells the Organisation in writing that, in his or her opinion, the Organisation's reasonable needs were met by that acquisition.

**5C Indirect tax concession scheme — claims for payment**

A claim for payment under regulation 5A:

- (a) must be signed by, or for, the Organisation; and
- (b) must be sent with the tax invoice for the acquisition; and
- (c) must be sent:
  - (i) for an acquisition of a motor vehicle — to the Protocol Branch of the Department of Foreign Affairs and Trade; or
  - (ii) in any other case — to the Australian Taxation Office; and
- (d) for an acquisition of a motor vehicle or an acquisition of real property by lease — may be sent at any time after the acquisition; and
- (e) for an acquisition of a kind mentioned in paragraph 5A (1) (d), except an acquisition of real property by lease — may only be sent:
  - (i) in accordance with the arrangement mentioned in that paragraph; or

- (ii) if the arrangement does not specify a time when a claim may be sent:
  - (A) with another claim; or
  - (B) at least 3 months after another claim from the Organisation is sent; and
- (f) for an acquisition that is not mentioned in paragraph (d) or (e) — may only be sent:
  - (i) with another claim; or
  - (ii) at least 3 months after another claim from the Organisation.

*Note* Paragraphs 5C (e) and (f) are intended to limit the number of claims from the Organisation to one in each quarter, to minimise delays in the processing of claims.

**5D Indirect tax concession scheme — manner of payment**

For paragraph 11C (3) (b) of the Act, the amount is to be paid to a single recipient, or an account, nominated by, or for, the Organisation.

**6 Waiver of privileges and immunities**

The Organisation may waive any privileges and immunities to which the Organisation is entitled by virtue of the Act or these Regulations.

**7 Delegation**

- (1) The Minister may, either generally or as otherwise provided by the instrument of delegation, by writing signed by the Minister, delegate to a person the Minister's powers under paragraphs 5B (1) (b) and (5) (b) of these Regulations.
- (2) A power delegated under subregulation (1), when exercised by the delegate, is taken to have been exercised by the Minister.
- (3) A delegation of power under subregulation (1) does not prevent the exercise of the power by the Minister.

**Table of Statutory Rules**

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**Notes to the *International Maritime Satellite Organization (Privileges and Immunities) Regulations 1982***

**Note 1**

The *International Maritime Satellite Organization (Privileges and Immunities) Regulations 1982* (in force under the *International Organisations (Privileges and Immunities) Act 1963*) as shown in this compilation comprise Statutory Rules 1982 No. 210 amended as indicated in the Tables below.

See Table A for information about application, saving or transitional provisions.

**Table of Statutory Rules**

<b>Year and number</b>	<b>Date of notification in <i>Gazette</i></b>	<b>Date of commencement</b>	<b>Application, saving or transitional provisions</b>
1982 No. 210	3 Sept 1982	3 Sept 1982	
2000 No. 201	31 July 2000	1 July 2000 (see r. 2)	R. 3

**Table of Amendments**

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**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

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<b>Provision affected</b>	<b>How affected</b>
Rr. 1–3 .....	rs. 2000 No. 201
Heading to r. 4 .....	am. 2000 No. 201
R. 4 .....	am. 2000 No. 201
Heading to r. 5 .....	am. 2000 No. 201
R. 5 .....	am. 2000 No. 201
Rr. 5A–5D .....	ad. 2000 No. 201
R. 6 .....	am. 2000 No. 201
R. 7 .....	ad. 2000 No. 201

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**Table A**                      **Application, saving or transitional provisions**

**Statutory Rules 2000 No. 201**

**3**                      **Purpose of Regulations**

These Regulations amend Regulations made under the *International Organisations (Privileges and Immunities) Act 1963* (the *Act*) to apply the indirect tax concession scheme under section 11C of the Act to the organisations covered by those Regulations and officers and high officers of those organisations.