



# **Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000**

made under section 10B of the

*Diplomatic Privileges and Immunities Act 1967*

## **Compilation No. 16**

**Compilation date:** 23 March 2022

**Includes amendments up to:** F2022L00369

**Registered:** 8 April 2022

**This compilation includes retrospective amendments made by F2022L00369**

Prepared by the Office of Parliamentary Counsel, Canberra

---

## About this compilation

### This compilation

This is a compilation of the *Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000* that shows the text of the law as amended and in force on 23 March 2022 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

### Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

---

## Contents

1	Name of Determination.....	1
3	Definitions .....	1
4	Missions covered by this Determination .....	1
5	Persons covered by this Determination .....	1
6	Acquisitions covered by this Determination .....	2
7	Uses covered by this Determination.....	4
8	Conditions.....	4
9	Manner of payment.....	6
10	Delegation.....	6
	<b>Schedule 1—Details of scheme</b>	<b>7</b>
	<b>Endnotes</b>	<b>33</b>
	<b>Endnote 1—About the endnotes</b>	<b>33</b>
	<b>Endnote 2—Abbreviation key</b>	<b>34</b>
	<b>Endnote 3—Legislation history</b>	<b>35</b>
	<b>Endnote 4—Amendment history</b>	<b>39</b>



## 1 Name of Determination

This Determination is the *Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000*.

## 3 Definitions

(1) In this Determination:

*Act* means the *Diplomatic Privileges and Immunities Act 1967*.

*member of the family* or *family member*, in relation to a person, means any of the following members of the person's family who forms part of the person's household, and whose arrival has been notified to the Department of Foreign Affairs and Trade under Article 10 of the Convention:

- (a) the person's spouse;
- (b) unmarried children up to the age of 21 years;
- (c) unmarried children up to the age of 25 years who are undertaking full-time studies at an Australian educational institution;
- (d) unmarried children who are incapable of self-support because of a physical or mental disability.

*sending State*, in relation to a mission, means the overseas country which the mission represents.

*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.

(2) In this Determination, unless the contrary intention appears, a reference to a member of the diplomatic staff (including a head of mission), or the administrative and technical staff, of a mission covered by this Determination includes a member of the staff member's family.

## 4 Missions covered by this Determination

For subparagraph 10B(1)(a)(i) of the Act, a mission representing a country mentioned in an item in Schedule 1 is a mission covered by this Determination.

## 5 Persons covered by this Determination

For subparagraph 10B(1)(a)(ii) of the Act, the following persons (in relation to a mission covered by this Determination) are covered by this Determination:

- (a) the head of the mission;
- (b) any other member of the diplomatic staff of the mission;
- (c) a member of the administrative and technical staff of the mission.

## 6 Acquisitions covered by this Determination

- (1) For paragraph 10B(1)(a) of the Act, the following acquisitions are covered by this Determination:
- (a) an acquisition of any of the following, recorded on a single tax invoice for a taxable supply of at least \$200 (including indirect tax):
    - (i) goods (by purchase or lease);
    - (ii) diplomatic 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;
  - (b) an acquisition of goods that are freed from duties of excise by section 9 of the Act;
  - (ba) an acquisition of the following warehoused goods (within the meaning of the *Customs Act 1901*), the importation of which is covered by the exemption from customs duties, taxes and related charges provided for by paragraph 1 of Article 36, or paragraph 1 or 2 of Article 37, of the Convention and section 7 of the Act:
    - (i) alcohol;
    - (ii) tobacco;
  - (c) an acquisition of any of the following, if the acquisition is subject to an arrangement between the sending State and the Commonwealth for reimbursement of indirect tax:
    - (i) construction or renovation services;
    - (ii) real property;
    - (iii) any other thing.
- (2) However:
- (a) a limitation mentioned in an item in Schedule 1 applies to an acquisition by a person mentioned in the item, if the acquisition is made for a use mentioned, in relation to that person, in the item; and
  - (b) an acquisition of a motor vehicle for the personal use of a member of the diplomatic staff (but not a member of the staff member's family) of a mission covered by this Determination is covered by this Determination only if:
    - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the staff member received:
      - (A) a concession under section 10B of the Act; or
      - (B) an exemption from indirect tax under subsection 8(1A) of the Act; or
    - (ii) within the previous 3 years, the staff member has not received:
      - (A) a concession under section 10B of the Act for the acquisition of another motor vehicle; or

- 
- (B) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle; and
- (c) an acquisition of a motor vehicle for the personal use of a member of the family of a member of the diplomatic staff of a mission covered by this Determination is covered by this Determination only if:
- (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which a family member (except the member of the diplomatic staff) received:
    - (A) a concession under section 10B of the Act; or
    - (B) an exemption from indirect tax under subsection 8(1A) of the Act; or
  - (ii) the family member is eligible to hold a driver's licence that is valid in Australia and, within the previous 3 years, no family member (except the member of the diplomatic staff) has received:
    - (A) a concession under section 10B of the Act for the acquisition of another motor vehicle; or
    - (B) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle; and
- (d) unless otherwise provided in Schedule 1, an acquisition of a Australian-manufactured motor vehicle for the personal use of a member of the administrative and technical staff of a mission covered by this Determination is covered by this Determination only if:
- (i) the vehicle is acquired within the first 6 months of the staff member's installation in Australia and no family member has previously received:
    - (A) a concession under section 10B of the Act for the acquisition of another motor vehicle; or
    - (B) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle; or
  - (ii) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the staff member received:
    - (A) a concession under section 10B of the Act; or
    - (B) an exemption from indirect tax under subsection 8(1A) of the Act; and
- (e) an acquisition for the personal use of a member of the administrative and technical staff of a mission covered by this Determination (except an acquisition of a Australian-manufactured motor vehicle) is covered by this Determination only if Schedule 1 states that the acquisition is covered for that use.
- (3) In subparagraphs (2)(b)(i), (c)(i) and (d)(ii):

***exceptional circumstances***, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

## Section 7

---

- (4) Despite anything in subsection (2) or Schedule 1, an acquisition of warehoused goods (within the meaning of the *Customs Act 1901*) is covered by this Determination if:
- (a) the goods were entered for warehousing (within the meaning of that Act) before 31 July 2000; and
  - (b) the importation of the goods is covered by the exemption from customs duties, taxes and related charges provided for by paragraph 1 of Article 36, or paragraph 1 or 2 of Article 37, of the Convention and section 7 of the Act.

### 7 Uses covered by this Determination

- (1) For subparagraph 10B(1)(b)(ii) of the Act, in relation to an acquisition of a kind mentioned in subparagraph 6(1)(a)(i) or (vi) or paragraph 6(1)(b) or (ba), personal use by a person covered by this Determination is a use covered by this Determination.

Note: Under subsection 10B(1) of the Act, a payment under the indirect tax concession scheme must be made for an acquisition, other than an acquisition of a kind mentioned in subparagraph 6(1)(a)(i) or (vi) or paragraph 6(1)(b) or (ba), only if, at the time of the acquisition, the acquisition was intended for the official use of the mission.

- (2) However, personal use of an acquisition mentioned in subsection (1) by a person covered by this Determination is covered by this Determination only if:
- (a) the person is not:
    - (i) an Australian citizen; or
    - (ii) ordinarily resident in Australia or in an external Territory; or
  - (b) Schedule 1 states that the acquisition is covered for the personal use of the person.

### 8 Conditions

- (1) For paragraph 10B(3)(a) of the Act, the amount mentioned in subsection 10B(1) of the Act is payable only if the following conditions are satisfied:
- (a) the person who made the acquisition is subject to an agreement in writing between the head of the mission and the Commonwealth to repay to the Commonwealth the amount worked out in subsection (2) if:
    - (i) for a payment in relation to an acquisition of a motor vehicle—the person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under this Determination or 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 person disposes of the goods (except to another person entitled to an indirect tax concession under this Determination or 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 any other acquisition (except an acquisition covered by paragraph 6(1)(c))—the person assigns the benefits acquired to another person (except another person entitled to an indirect tax concession under this Determination or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person who made the acquisition has breached a previous agreement under paragraph (a)—the person complies with any written requirements, including a requirement to give security, that the Minister considers necessary to ensure the person complies with the agreement.
- (1A) For subparagraph (1)(a)(i) or (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) a person (the *first person*) 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 first person disposes of the goods to a person (the *second person*) who is entitled to the concession; and
- (ii) the second 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 subparagraph, by a person who is not entitled to the concession.
- (2) 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 10B of the Act in relation to the acquisition that is equal to the proportion of the period mentioned in that subparagraph remaining after the person disposes of the goods; and
- (b) for an acquisition to which subparagraph (1)(a)(iii) applies—the amount paid under section 10B of the Act in relation to the acquisition.
- (2A) However, for an acquisition to which subparagraph (1)(a)(i) or (ii) applies, a person is not required to repay an amount paid under section 10B of the Act in relation to a lease payment that relates to a period before the person disposes of the goods.
- (3) A claim for the amount to be paid under section 10B of the Act:
- (a) must be signed by or on behalf of the head of the mission; and
- (b) must be sent with the tax invoice for the acquisition; and
- (c) must be sent:
- (i) for acquisition of a motor vehicle—to the Protocol Branch of the Department of Foreign Affairs and Trade; or

## Section 9

---

- (ii) in any other case—to the Australian Taxation Office; and
- (d) for 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 6(1)(c), 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 mission 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 mission is sent.

Note 1: Paragraphs 8(3)(e) and (f) are intended to limit the number of claims from each mission to one in each quarter, to minimise delays in the processing of claims.

Note 2: A claim must be in an approved form, see subsections 3(1) and 10B(2) of the Act, and section 995-1 of the *Income Tax Assessment Act 1997*.

- (4) The amount mentioned in section 10B of the Act is not payable for an acquisition by a person if:
  - (a) an amount was payable for a similar acquisition; and
  - (b) the Minister tells the person in writing that, in his or her opinion, the mission's, or the person's, reasonable needs were met by that acquisition.

## 9 Manner of payment

For paragraph 10B(3)(b) of the Act, the amount is to be paid to a single recipient or account nominated by the head of the mission.

## 10 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 8(1)(b) and (4)(b) of this Determination.
- (2) A power delegated under subsection (1), when exercised by the delegate, is taken to have been exercised by the Minister.
- (3) A delegation of power under subsection (1) does not prevent the exercise of the power by the Minister.

## Schedule 1—Details of scheme

(section 4 and subsections 6(2) and 7(2))

Note: This Schedule lists the countries whose diplomatic missions are covered by the Determination. The Schedule also lists any exceptions to the standard package of concessions stated in sections 6 and 7 of the Determination.

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
1A	Afghanistan	A member of the diplomatic staff, for personal use	The concession is limited to: <ul style="list-style-type: none"> <li>(a) Australian-manufactured motor vehicles; and</li> <li>(b) goods covered by paragraph 6(1)(b); and</li> <li>(c) alcohol and tobacco covered by paragraph 6(1)(ba)</li> </ul>
1AB	Albania	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received:               <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
1B	Algeria	Note:	There are no exceptions to the standard package of concessions for this country.

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
1	Argentina	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received:               <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
2	Austria	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received:               <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
2A	Azerbaijan	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received:               <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of</li> </ul> </li> </ul>

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
			another motor vehicle
3	Bangladesh	Note: There are no exceptions to the standard package of concessions for this country.	
3A	Belarus	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
4	Belgium	Note: There are no exceptions to the standard package of concessions for this country	
5	Bosnia and Herzegovina	Note: There are no exceptions to the standard package of concessions for this country.	
5A	Botswana	Note: There are no exceptions to the standard package of concessions for this country	
6	Brazil		
6.1		Any person, for the official use of the mission	The concession is limited to telecommunications, electricity, gas, imported motor vehicles, Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
6.2		A member of the diplomatic staff, for personal use	The concession is limited to imported motor vehicles, Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
7	Brunei Darussalam	Note: There are no exceptions to the standard package of concessions for this country	
7A	Bulgaria	Note: There are no exceptions to the standard package of concessions for this country	

**Schedule 1** Details of scheme

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
8	Cambodia	Any person, for the official use of the mission, or a member of the diplomatic staff, for personal use	The concession is limited to Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
9	Canada	Note: There are no exceptions to the standard package of concessions for this country	
10	Chile	Any person, for the official use of the mission, or a member of the diplomatic staff, for personal use	The concession is limited to Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
11	China	Note: There are no exceptions to the standard package of concessions for this country	
12	Colombia	Note: There are no exceptions to the standard package of concessions for this country.	
12A	Costa Rica	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
12B	Cote d'Ivoire	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
			indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
13	Croatia	Note: There are no exceptions to the standard package of concessions for this country	
13A	Cuba	Note: There are no exceptions to the standard package of concessions for this country	
14	Cyprus	Note: There are no exceptions to the standard package of concessions for this country.	
15	Czech Republic	Note: There are no exceptions to the standard package of concessions for this country	
16	Denmark	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
17	Ecuador	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
18	Egypt	Note: There are no exceptions to the standard package of concessions for this country	

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
18AA	El Salvador	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
18A	Eritrea	Any person, for the official use of the mission, or a member of the diplomatic staff, for personal use	The concession is limited to: <ul style="list-style-type: none"> <li>(a) Australian-manufactured motor vehicles; and</li> <li>(b) goods covered by paragraph 6(1)(b); and</li> <li>(c) alcohol and tobacco covered by paragraph 6(1)(ba).</li> </ul>
18B	Estonia	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
18C	Ethiopia	A member of the diplomatic staff, for personal use	The concession is limited to: <ul style="list-style-type: none"> <li>(a) imported motor vehicles; and</li> <li>(b) Australian-manufactured motor vehicles; and</li> <li>(c) goods covered by paragraph 6(1)(b); and</li> <li>(d) alcohol and tobacco covered by</li> </ul>



<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
			paragraph 6(1)(ba)
19	European Union	Note: There are no exceptions to the standard package of concessions for this country	
20	Fiji	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
21	Finland	Note: There are no exceptions to the standard package of concessions for this country	
21A	Former Yugoslav Republic of Macedonia	Note: There are no exceptions to the standard package of concessions for this country.	
22	France		
22.1		Any person, for the official use of the mission	The concession is limited to: <ul style="list-style-type: none"> <li>(a) furniture, furnishings, household appliances and office equipment for official premises (including the head of mission's residence); and</li> <li>(b) telecommunications; and</li> <li>(c) real property leases; and</li> <li>(d) electricity and gas; and</li> <li>(e) removal costs for the head of the mission; and</li> <li>(ea) imported motor vehicles; and</li> <li>(f) Australian-manufactured motor</li> </ul>

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
22.2		A member of the diplomatic staff, for personal use	vehicles; and (g) goods covered by paragraph 6(1)(b); and (h) alcohol and tobacco covered by paragraph 6(1)(ba); and (i) acquisitions covered by paragraph 6(1)(c). The concession is limited to imported motor vehicles, Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
22A	Georgia	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
23	Germany	A member or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
23A	Ghana	A member, or a family member of a	As for diplomatic staff, except that

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
		member, of the administrative and technical staff, for personal use	acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
24	Greece	Note: There are no exceptions to the standard package of concessions for this country	
24A	Guatemala	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
25	Holy See	Note: There are no exceptions to the standard package of concessions for this country	
26	Hungary	Note: There are no exceptions to the standard package of concessions for this country	
27	India	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
			the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
28	Indonesia	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
29	Iran	Note:	There are no exceptions to the standard package of concessions for this country.
30	Iraq	Note:	There are no exceptions to the standard package of concessions for this country.
31	Ireland	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
32	Israel	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
			months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
33	Italy	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
34	Japan	Note: There are no exceptions to the standard package of concessions for this country	
35	Jordan	Note: There are no exceptions to the standard package of concessions for this country.	
36 36.1	Kenya	Any person, for the official use of the mission	The concession is limited to: (a) goods other than clothing, footwear and electrical goods; and (b) diplomatic mail services; and (c) telecommunications services; and (d) electricity and gas services; and (e) protection of premises services; and (f) removal of goods services; and (g) freight and cartage other than removal of goods; and (h) goods covered by

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
36.2		A member of the diplomatic staff, for personal use	<p>paragraph 6(1)(b); and</p> <p>(i) alcohol and tobacco covered by paragraph 6(1)(ba)</p> <p>The concession is limited to:</p> <p>(a) goods other than clothing, footwear and electrical goods; and</p> <p>(b) removal of goods services; and</p> <p>(c) goods covered by paragraph 6(1)(b); and</p> <p>(d) alcohol and tobacco covered by paragraph 6(1)(ba)</p>
37	Korea, Democratic People's Republic of	Note: There are no exceptions to the standard package of concessions for this country.	
37A	Korea, Republic of	Note: There are no exceptions to the standard package of concessions for this country	
37B	Kosovo	A member, or a family member of a member, of the administrative and technical staff, for personal use	<p>As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:</p> <p>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</p> <p>(b) no family member has received:</p> <p>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</p> <p>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</p>
38	Kuwait	A member, or a family member of a member, of the administrative and technical staff, for personal use	<p>As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:</p> <p>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</p> <p>(b) no family member has received:</p> <p>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</p> <p>(ii) an exemption from</p>

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
			indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
39	Laos	Note: There are no exceptions to the standard package of concessions for this country	
39A	Latvia	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
40	Lebanon		
40.1		Any person, for the official use of the mission	The concession is limited to: <ul style="list-style-type: none"> <li>(a) Australian-manufactured motor vehicles; and</li> <li>(b) services mentioned in subparagraphs 6(1)(a)(ii) to (vii); and</li> <li>(c) goods covered by paragraph 6(1)(b); and</li> <li>(d) alcohol and tobacco covered by paragraph 6(1)(ba); and</li> <li>(e) acquisitions covered by paragraph 6(1)(c).</li> </ul>
40.2		A member of the diplomatic staff, for personal use	The concession is limited to Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
40A	Libya	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's</li> </ul>

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
			installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
40B	Lithuania	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
41	Malaysia	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
42	Malta	Note:	There are no exceptions to the standard package of concessions for this country
43	Mauritius	Note:	There are no exceptions to the standard package of concessions for this country



<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
44	Mexico	Note: There are no exceptions to the standard package of concessions for this country	
44AA	Mongolia	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
44A	Morocco	Note: There are no exceptions to the standard package of concessions for this country.	
45	Myanmar	Any person, for the official use of the mission, or a member of the diplomatic staff, for personal use	The concession is limited to Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
45AA	Nauru	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
45A 45A.1	Nepal	A member of the diplomatic staff, for personal use	The concession does not cover an acquisition of an imported motor vehicle for the personal use of a

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
45A.2		A member, or a family member of a member, of the administrative and technical staff, for personal use	<p>member of the family of a member of the diplomatic staff of the mission</p> <p>As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:</p> <p>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</p> <p>(b) no family member has received:</p> <p>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</p> <p>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</p>
46	Netherlands	A member, or a family member of a member, of the administrative and technical staff, for personal use	<p>As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:</p> <p>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</p> <p>(b) no family member has received:</p> <p>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</p> <p>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</p>
47	New Zealand	Any person, for the official use of the mission, or a member of the diplomatic staff, for personal use	The concession is limited to imported motor vehicles, Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
48	Nigeria	Note:	There are no exceptions to the standard package of concessions for this country.
49	Norway	Note:	There are no exceptions to the standard package of concessions for this country
50	Pakistan	Note:	There are no exceptions to the standard package of concessions for this

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
		country	
50A	Panama	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
51	Papua New Guinea	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
51A	Paraguay	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the</li> </ul> </li> </ul>

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
			Act on the importation of another motor vehicle
52	Peru	Any person, for the official use of the mission or a member of the diplomatic staff, for personal use	The concession provided under subparagraph 6(1)(a)(i) is limited to household goods, motor vehicles and wine.
53	Philippines	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received:               <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
54	Poland	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received:               <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
55	Portugal	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received:               <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act</li> </ul> </li> </ul>

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
			for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
55A	Qatar	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
56	Romania	Note: There are no exceptions to the standard package of concessions for this country	
57	Russia	A member or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
58	Samoa	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
			(b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
59	Saudi Arabia	Note: There are no exceptions to the standard package of concessions for this country	
59A	Serbia	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
60	Singapore	A member of the diplomatic staff, for personal use	The concession is limited to: (a) Australian-manufactured motor vehicles; and (b) goods covered by paragraph 6(1)(b); and (c) alcohol and tobacco covered by paragraph 6(1)(ba)
61	Slovakia	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
			(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
62	Slovenia	Note: There are no exceptions to the standard package of concessions for this country	
63	Solomon Islands	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
64	South Africa		
64.1		Any person, for the official use of the mission	The concession is limited to: (a) services mentioned in subparagraphs 6(1)(a)(ii) to (vii); and (b) acquisitions covered by paragraph 6(1)(c); and (c) goods.
64.2		A member of the diplomatic staff, for personal use	The concession is limited to Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
65	Spain	Note: There are no exceptions to the standard package of concessions for this country	
66	Sri Lanka	Note: There are no exceptions to the standard package of concessions for this country	
66A	Sudan	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's

Schedule 1 Details of scheme

Item	Country	Person and use	Limitation
			installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
67	Sweden	Note: There are no exceptions to the standard package of concessions for this country	
68	Switzerland	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
68A	Syria	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle



<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
69	Thailand		
69.1		Any person, for the official use of the mission	The concession is limited to: <ul style="list-style-type: none"> <li>(a) services mentioned in subparagraphs 6(1)(a)(ii) to (vii); and</li> <li>(b) acquisitions covered by paragraph 6(1)(c); and</li> <li>(c) goods.</li> </ul>
69.2		A member of the diplomatic staff, for personal use	The concession is limited to Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
69AA	Timor-Leste	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
69A	Tonga	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>

**Schedule 1** Details of scheme

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
69B	Tunisia	Note: There are no exceptions to the standard package of concessions for this country	
70	Turkey	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
70AA	Uganda	Note: There are no exceptions to the standard package of concessions for this country.	
70A	Ukraine	Note: There are no exceptions to the standard package of concessions for this country	
71	United Arab Emirates	Note: There are no exceptions to the standard package of concessions for this country	
72	United Kingdom	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
73	United States of America	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
			(b) no family member has received: <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul>
74	Uruguay		
74.1		Any person, for the official use of the mission	The concession is limited to: <ul style="list-style-type: none"> <li>(a) diplomatic mail services; and</li> <li>(b) imported motor vehicles; and</li> <li>(c) Australian-manufactured motor vehicles; and</li> <li>(d) goods covered by paragraph 6(1)(b); and</li> <li>(e) alcohol and tobacco covered by paragraph 6(1)(ba); and</li> <li>(f) acquisitions covered by paragraph 6(1)(c)</li> </ul>
74.2		A member of the diplomatic staff, for personal use	The concession is limited to imported motor vehicles, Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
74A	Vanuatu	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: <ul style="list-style-type: none"> <li>(a) the acquisition is made within 6 months of the staff member's installation in Australia; and</li> <li>(b) no family member has received:                             <ul style="list-style-type: none"> <li>(i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or</li> <li>(ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle</li> </ul> </li> </ul>
75	Venezuela	Note:	There are no exceptions to the standard package of concessions for this

## Schedule 1 Details of scheme

---

<b>Item</b>	<b>Country</b>	<b>Person and use</b>	<b>Limitation</b>
		country	
76	Vietnam		
76.1		Any person, for the official use of the mission	The concession is limited to telecommunications, real property leases, electricity, gas, Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
76.2		A member of the diplomatic staff, for personal use	The concession is limited to Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)
77	Zambia	Note: There are no exceptions to the standard package of concessions for this country	
78	Zimbabwe	Any person, for the official use of the mission, or a member of the diplomatic staff, for personal use	The concession is limited to furniture and other household goods, clothes, Australian-manufactured motor vehicles, goods covered by paragraph 6(1)(b) and alcohol and tobacco covered by paragraph 6(1)(ba)

---

## Endnotes

### Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

## Endnotes

### Endnote 2—Abbreviation key

---

#### Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

## Endnote 3—Legislation history

## Endnote 3—Legislation history

<b>Title</b>	<b>Gazettal or FRLI registration</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000	7 June 2000 (gaz 2000, No GN22)	1 July 2000 (s 2)	
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2000 (No. 1)	29 June 2000 (gaz 2000, No. S354)	1 July 2000 (s 2)	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2000 (No. 2)	1 Aug 2000 (gaz 2000, No S421)	s 1–3 and Sch 1: 1 July 2000 Remainder: 1 Aug 2000	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2001 (No. 1)	17 Oct 2001 (gaz 2001, No S438)	s 1–3 and Sch 1: 1 July 2000 Sch 2: 1 Aug 2000 Sch 3: 30 Nov 2000 Remainder: 17 Oct 2001	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2005 (No. 1)	18 Jan 2005 (F2005L00108)	s 1–3 and Sch 1: 1 July 2000 Sch 2: 25 May 2001 Sch 3: 6 Dec 2001 Sch 4: 1 Sept 2002 Sch 5: 31 Dec 2002 Sch 6: 4 Feb 2003 Sch 7: 3 Mar 2003 Sch 8: 9 Apr 2003 Sch 9: 23 Apr 2003 Sch 10: 13 Oct 2003 Sch 11: 1 Jan 2004 Sch 12: 1 July 2004 Sch 13: 2 Aug 2004 Remainder: 19 Jan 2005	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2005 (No. 2)	14 Sept 2005 (F2005L02627)	s 1–3 and Sch 1: 1 July 2003 Sch 2: 1 Jan 2004 Sch 3: 12 Feb 2004 Sch 4: 8 Mar 2004 Sch 5: 1 Jan 2005 Sch 6: 9 Feb 2005 Sch 7: 30 Mar 2005 Remainder: 14 Apr 2005	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2006 (No. 1)	17 May 2006 (F2006L01524)	s 1–3 and Sch 1: 1 Apr 2004 Sch 2: 14 Apr 2004 Sch 3: 2 Aug 2004	—

## Endnotes

### Endnote 3—Legislation history

Title	Gazettal or FRLI registration	Commencement	Application, saving and transitional provisions
		Sch 4: 5 Dec 2004 Sch 5: 17 Feb 2005 Sch 6: 18 Feb 2005 Sch 7: 27 May 2005 Sch 8: 1 July 2005 Sch 9: 12 July 2005 Sch 10: 1 Aug 2005 Sch 11: 27 Sept 2005 Sch 12: 1 Oct 2005 Sch 13: 8 Oct 2005 Sch 14: 18 May 2006	
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2009 (No. 1)	6 May 2009 (F2009L01651)	s 1–3 and Sch 1: 1 Jan 2003 s 4 and Sch 2: 20 Dec 2006 s 5 and Sch 3: 26 Apr 2007 s 6 and Sch 4: 25 Sept 2007 s 7 and Sch 5: 7 May 2009	—
Privileges and Immunities Legislation Amendment Determination 2012 (No. 1)	29 Oct 2012 (F2012L02096)	s 1–4 and Sch 1: 21 Aug 2008 Sch 2: 25 Aug 2008 Sch 3 and 7: 20 Apr 2009 Sch 4: 9 June 2010 Sch 5: 6 Nov 2010 Sch 6: 19 Aug 2011	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2013 (No. 1)	22 Aug 2013 (F2013L01605)	s 1–4 and Sch 1 (Pt 1): 1 Nov 2007 Sch 1 (Pt 2): 21 Aug 2008 Sch 1 (Pt 3): 6 Nov 2010 Sch 1 (Pt 4): 1 Jan 2012 Sch 1 (Pt 5): 1 Aug 2012	—



## Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000 (No. 1)	23 Oct 2014 (F2014L01394)	Sch 1: 12 Jan 2012 (s 2(2)) Sch 2: 28 Nov 2012 (s 2(3)) Sch 3: 20 June 2013 (s 2(3)) Remainder: 24 Oct 2014 (s 2(1))	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Estonia and Pakistan) Determination 2017	5 May 2017 (F2017L00507)	Sch 1 (item 1): 5 June 2011 (s 2(1) item 2) Sch 1 (item 2): 27 May 2015 (s 2(1) item 3)	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Belarus, Cuba, Ethiopia, Mauritius and Zambia) Determination 2017	23 June 2017 (F2017L00737)	Sch 1 (item 1): 15 Aug 2014 (s 2(1) item 2) Sch 1 (item 2): 25 May 2015 (s 2(1) item 3) Sch 1 (item 3): 5 Nov 2013 (s 2(1) item 4) Sch 1 (item 4): 14 Mar 2017 (s 2(1) item 5) Sch 1 (item 5): 1 July 2015 (s 2(1) item 6)	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Costa Rica, Guatemala and Cote d'Ivoire) Determination 2018	11 Dec 2018 (F2018L01732)	Sch 1 (items 1, 2): 1 July 2015 (s 2(1) item 2) Sch 1 (item 3): 1 Dec 2016 (s 2(1) item 3)	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Sudan) Determination 2019	1 Apr 2019 (F2019L00491)	Sch 1: 24 Aug 2017 (s 2(1) item 2)	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Panama and Portugal) Determination 2020	7 May 2021 (F2021L00554)	Sch 1 (item 1): 13 Nov 2018 (s 2(1) item 2) Sch 1 (item 2): 10 Dec 2018 (s 2(1) item 3)	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Albania and Lithuania) Determination 2022	3 Feb 2022 (F2022L00106)	Sch 1 (item 1): 28 Apr 2020 (s 2(1) item 2) Sch 1 (item 2): 30 Nov 2020 (s 2(1) item 3)	—
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (India, Malaysia and the United Kingdom) Determination 2022	22 Mar 2022 (F2022L00365)	Sch 1 (item 1): 26 Aug 2019 (s 2(1) item 2) Sch 1 (item 2): 24 Oct 2019 (s 2(1) item 3) Sch 1 (item 3): 30 Aug 2019 (s 2(1) item 4)	—

## Endnotes

### Endnote 3—Legislation history

---

<b>Name</b>	<b>Registration</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Fiji, Latvia, Nauru, Papua New Guinea, Samoa, Solomon Islands, Timor-Leste, Tonga and Vanuatu) Determination 2022	23 Mar 2022 (F2022L00369)	Sch 1 (item 1): 29 Aug 2019 (s 2(1) item 2) Sch 1 (item 2): 5 Nov 2019 (s 2(1) item 3) Sch 1 (item 3): 5 May 2021 (s 2(1) item 4) Sch 1 (items 4–9): 1 July 2021 (s 2(1) item 5)	—

## Endnote 4—Amendment history

## Endnote 4—Amendment history

Provision affected	How affected
s 2 .....	rep LA s 48D
s. 6 .....	am 2000 Nos. 1 and 2; 2006 No. 1
s. 7 .....	am 2000 No. 1
s. 8 .....	am 2000 No. 1
<b>Schedule 1</b>	
Schedule 1 .....	am 2000 Nos. 1 and 2; 2001 No. 1; 2005 Nos. 1 and 2; 2006 No. 1; 2009 No. 1; 2012 No. 1; 2013 No 1; F2014L01394; F2017L00507; F2017L00737; F2018L01732; F2019L00491; F2021L00554; F2022L00106; F2022L00365; F2022L00369