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International Organisations (Privileges and Immunities) Regulations Amendment (Indirect Tax Concession Scheme) Regulations 2000 (No. 1)

Statutory Rules 2000 No.

201

I, WILLIAM PATRICK DEANE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *International Organisations (Privileges and Immunities) Act 1963*.

Dated **24 JUL 2000** 2000

WILLIAM DEANE
Governor-General

By His Excellency's Command

ALEXANDER DOWNER
Minister for Foreign Affairs



International Organisations (Privileges and Immunities) Regulations Amendment (Indirect Tax Concession Scheme) Regulations 2000 (No. 1)¹

Statutory Rules 2000 No. 2

201

made under the

*International Organisations (Privileges and Immunities)
Act 1963*

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1 Name of Regulations

These Regulations are the *International Organisations (Privileges and Immunities) Regulations Amendment (Indirect Tax Concession Scheme) Regulations 2000 (No. 1)*.

2 Commencement

These Regulations are taken to have commenced on the commencement of Schedule 7 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*.

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.

4 Amendment of Asian Development Bank (Privileges and Immunities) Regulations

Schedule 1 amends the Asian Development Bank (Privileges and Immunities) Regulations.

5 Amendment of Commission for the Conservation of Antarctic Marine Living Resources (Privileges and Immunities) Regulations

Schedule 2 amends the Commission for the Conservation of Antarctic Marine Living Resources (Privileges and Immunities) Regulations.

6	<i>International Organisations (Privileges and Immunities) Regulations Amendment (Indirect Tax Concession Scheme) Regulations 2000 (No. 1)</i>	2000,
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- 6 Amendment of Commission for the Conservation of Southern Bluefin Tuna (Privileges and Immunities) Regulations**
Schedule 3 amends the Commission for the Conservation of Southern Bluefin Tuna (Privileges and Immunities) Regulations.
- 7 Amendment of Commonwealth Secretariat (Privileges and Immunities) Regulations**
Schedule 4 amends the Commonwealth Secretariat (Privileges and Immunities) Regulations.
- 8 Amendment of Customs Co-operation Council (Privileges and Immunities) Regulations**
Schedule 5 amends the Customs Co-operation Council (Privileges and Immunities) Regulations.
- 9 Amendment of Energy Charter Conference (Privileges and Immunities) Regulations**
Schedule 6 amends the Energy Charter Conference (Privileges and Immunities) Regulations.
- 10 Amendment of European Bank for Reconstruction and Development (Privileges and Immunities) Regulations**
Schedule 7 amends the European Bank for Reconstruction and Development (Privileges and Immunities) Regulations.
- 11 Amendment of International Atomic Energy Agency (Privileges and Immunities) Regulations**
Schedule 8 amends the International Atomic Energy Agency (Privileges and Immunities) Regulations.

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12 Amendment of International Centre for Settlement of Investment Disputes (Privileges and Immunities) Regulations

Schedule 9 amends the International Centre for Settlement of Investment Disputes (Privileges and Immunities) Regulations.

13 Amendment of International Court of Justice (Privileges and Immunities) Regulations

Schedule 10 amends the International Court of Justice (Privileges and Immunities) Regulations.

14 Amendment of International Hydrographic Organization (Privileges and Immunities) Regulations

Schedule 11 amends the International Hydrographic Organization (Privileges and Immunities) Regulations.

15 Amendment of International Institute for Democracy and Electoral Assistance (Privileges and Immunities) Regulations

Schedule 12 amends the International Institute for Democracy and Electoral Assistance (Privileges and Immunities) Regulations.

16 Amendment of International Maritime Satellite Organization (Privileges and Immunities) Regulations

Schedule 13 amends the International Maritime Satellite Organization (Privileges and Immunities) Regulations.

17 Amendment of International Organization for Migration (Privileges and Immunities) Regulations

Schedule 14 amends the International Organization for Migration (Privileges and Immunities) Regulations.

8	<i>International Organisations (Privileges and Immunities) Regulations Amendment (Indirect Tax Concession Scheme) Regulations 2000 (No. 1)</i>	2000,
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- 18 Amendment of International Sea-Bed Authority (Privileges and Immunities) Regulations**
Schedule 15 amends the International Sea-Bed Authority (Privileges and Immunities) Regulations.
- 19 Amendment of *International Tribunal for the Law of the Sea (Privileges and Immunities) Regulations 1998***
Schedule 16 amends the *International Tribunal for the Law of the Sea (Privileges and Immunities) Regulations 1998*.
- 20 Amendment of *Multilateral Investment Guarantee Agency (Privileges and Immunities) Regulations 1998***
Schedule 17 amends the *Multilateral Investment Guarantee Agency (Privileges and Immunities) Regulations 1998*.
- 21 Amendment of *Network of Aquaculture Centres in Asia and the Pacific (Privileges and Immunities) Regulations 1998***
Schedule 18 amends the *Network of Aquaculture Centres in Asia and the Pacific (Privileges and Immunities) Regulations 1998*.
- 22 Amendment of Organisation for Economic Co-operation and Development (Privileges and Immunities) Regulations**
Schedule 19 amends the Organisation for Economic Co-operation and Development (Privileges and Immunities) Regulations.
- 23 Amendment of South Pacific Commission (Privileges and Immunities) Regulations**
Schedule 20 amends the South Pacific Commission (Privileges and Immunities) Regulations.

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24 Amendment of South Pacific Forum Secretariat (Privileges and Immunities) Regulations

Schedule 21 amends the South Pacific Forum Secretariat (Privileges and Immunities) Regulations.

25 Amendment of South Pacific Regional Environmental Programme (Privileges and Immunities) Regulations

Schedule 22 amends the South Pacific Regional Environmental Programme (Privileges and Immunities) Regulations.

26 Amendment of Specialized Agencies (Privileges and Immunities) Regulations

Schedule 23 amends the Specialized Agencies (Privileges and Immunities) Regulations.

27 Amendment of United Nations (Privileges and Immunities) Regulations

Schedule 24 amends the United Nations (Privileges and Immunities) Regulations.

28 Amendment of World Trade Organization (Privileges and Immunities) Regulations

Schedule 25 amends the World Trade Organization (Privileges and Immunities) Regulations.

10	<i>International Organisations (Privileges and Immunities) Regulations Amendment (Indirect Tax Concession Scheme) Regulations 2000 (No. 1)</i>	2000,
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Schedule 1 Amendments of Asian Development Bank (Privileges and Immunities) Regulations

(regulation 4)

[1] Regulations 1, 2 and 3

substitute

1 Name of Regulations

These Regulations are the *Asian Development Bank (Privileges and Immunities) Regulations 1967*.

2 Definitions

In these Regulations:

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

Agreement means the Agreement establishing the Asian Development Bank a copy of which is set out in the Schedule to the *Asian Development Bank Act 1966*.

Bank means the Asian Development Bank.

member of the family, in relation to a person (the **first person**), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;

- (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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 Bank

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

[2] After regulation 7

insert

7A Indirect tax concession scheme — acquisitions

- (1) For paragraph 11C (1) (a) of the Act, acquisitions by the Bank are covered by these Regulations.
- (2) However, an acquisition by the Bank is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Bank.
- (3) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Bank, for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
 - (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or

- (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.
- (4) In paragraph (3) (b):
exceptional circumstances, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

7B 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 person who made the acquisition is subject to an agreement in writing between the Bank and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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

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- person disposes of the goods (except to another person entitled to an indirect tax concession under these Regulations 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 an acquisition of services or any other acquisition — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Bank.

7C Indirect tax concession scheme — claim for payment

A claim for payment under regulation 7A:

- (a) must be signed by, or for, the President of the Bank; and
- (b) must be sent with the tax invoice for the acquisition; and

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- (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 that is subject to an arrangement between the Bank and the Commonwealth and the Commission for reimbursement of indirect tax, except an acquisition of real property by lease — may only be sent:
- (i) in accordance with the arrangement; 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 Commonwealth Secretariat 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 Bank is sent.

Note Paragraphs 7C (e) and (f) are intended to limit the number of claims from the Bank to one in each quarter, to minimise delays in the processing of claims.

7D 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 President of the Bank.

[3] After regulation 9

insert

9A 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 7B (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.

**Schedule 2 Amendments of Commission
for the Conservation of
Antarctic Marine Living
Resources (Privileges and
Immunities) Regulations**

(regulation 5)

[1] Regulation 1

substitute

1 Name of Regulations

These Regulations are the *Commission for the Conservation of Antarctic Marine Living Resources (Privileges and Immunities) Regulations 1983*.

[2] Regulation 2, heading

substitute

2 Definitions

[3] Regulation 2, after definition of *Executive Secretary*

insert

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;

- (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
- (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[4] Regulation 2, after definition of *serious offence*

insert

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.

[5] Paragraph 10A (1) (c)

omit

organization

insert

organisation

[6] After regulation 10B

insert

**10C Indirect tax concession scheme —
acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, acquisitions by the Commission are covered by these Regulations.
- (2) However, an acquisition by the Commission is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Commission.

-
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (4) 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 9A (2);
 - (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.
- (4) For subregulation (3), the person is a person who holds, or is performing the duties of, the office of Executive Secretary and who is not:
- (a) an Australian citizen; or
 - (b) a permanent resident of Australia.
- (5) However:
- (a) an acquisition by a person mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and
 - (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (4) is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or

-
- (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (4) is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.

- (6) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Commission, for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.

- (7) In subparagraphs (5) (b) (i) and (c) (i) and paragraph (6) (b):

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

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.

10D 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 person who made the acquisition is subject to an agreement in writing between the Commission and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.

(6) In this regulation, *person* includes the Commission.

10E Indirect tax concession scheme — claim for payment

A claim for payment under regulation 10C:

- (a) must be signed by, or for, the Executive Secretary; 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 that is subject to an arrangement between the Commission and the Commonwealth and the Commission for reimbursement of indirect tax, except an acquisition of real property by lease — may only be sent:
 - (i) in accordance with the arrangement; 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 Commonwealth Secretariat 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 Commission.

Note Paragraphs 10E (e) and (f) are intended to limit the number of claims from the Commission to one in each quarter, to minimise delays in the processing of claims.

10F 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 Executive Secretary.

[7] After regulation 12

insert

13 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 10D (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.

Schedule 3 **Amendments of Commission
for the Conservation of
Southern Bluefin Tuna
(Privileges and Immunities)
Regulations**

(regulation 6)

[1] Regulation 1

substitute

1 Name of Regulations

These Regulations are the *Commission for the Conservation of Southern Bluefin Tuna (Privileges and Immunities) Regulations 1996*.

[2] Regulation 2, heading

substitute

2 Definitions

[3] Regulation 2, before definition of *Commission*

insert

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

[4] Regulation 2, after definition of *expert**insert*

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[5] Regulation 2, after definition of *serious offence**insert*

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.

[6] Regulation 2, definition of *the Act**omit*

[7] After regulation 13

insert

**13A Indirect tax concession scheme —
acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, acquisitions by the Commission are covered by these Regulations.
- (2) However, an acquisition by the Commission is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Commission.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (4) 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 10 (2);
 - (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.
- (4) For subregulation (3), the person is a person who holds, or is performing the duties of, the office of Executive Secretary and who is not:
 - (a) an Australian citizen; or
 - (b) a permanent resident of Australia.
- (5) However:
 - (a) an acquisition by a person mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was

- intended for the personal use of the person, or of a member of the family of the person; and
- (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another

- motor vehicle for the personal use of a family member; or
- (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (6) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Commission (other than the office of Executive Secretary), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
- (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
- (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
- (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
- (i) a concession under section 11C of the Act; or
- (ii) an exemption from indirect tax under section 11B of the Act.
- (7) In subparagraphs (5) (b) (i) and (c) (i) and paragraph (6) (b):
- exceptional circumstances***, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

13B 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 person who made the acquisition is subject to an agreement in writing between the Commission and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
 - (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Commission.

13C Indirect tax concession scheme — claim for payment

A claim for payment under regulation 13A:

- (a) must be signed by, or for, the Executive Secretary; 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 that is subject to an arrangement between the Commission and the Commonwealth for reimbursement of indirect tax, except an acquisition of real property by lease — may only be sent:
 - (i) in accordance with the arrangement; 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 Commonwealth Secretariat 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 Commission.

Note Paragraphs 13C (c) and (f) are intended to limit the number of claims from the Commission to one in each quarter, to minimise delays in the processing of claims.

13D 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 Executive Secretary.

[8] After regulation 15

insert

16 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 13B (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.

Schedule 4 Amendments of Commonwealth Secretariat (Privileges and Immunities) Regulations

(regulation 7)

[1] Regulation 1

substitute

1 Name of Regulations

These Regulations are the *Commonwealth Secretariat (Privileges and Immunities) Regulations 1972*.

[2] Subregulation 3 (1), before definition of *high office in the Commonwealth Secretariat*

insert

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

[3] Subregulation 3 (1), after definition of *high office in the Commonwealth Secretariat*

insert

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;

- (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
- (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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.

[4] Subregulation 3 (1), definition of *the Act*

omit

[5] Regulation 5

substitute

5 Act to apply to Commonwealth of Nations

The Commonwealth of Nations is an international organisation to which the Act applies.

[6] Subregulation 7 (1)

omit

Subject to the next two succeeding subregulations,

insert

Subject to subregulations (2), (3) and (4),

[7] After subregulation 7 (3)*insert*

- (4) The Commonwealth Secretariat'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 10B (1).

[8] After regulation 10A*insert***10B Indirect tax concession scheme — acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Commonwealth Secretariat 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;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 7 (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 Commonwealth Secretariat 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 Commonwealth Secretariat is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Commonwealth Secretariat.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (4) 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 8 (3);
 - (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.
- (4) For subregulation (3), the persons are:
- (a) the Secretary-General of the Commonwealth Secretariat; and
 - (b) the Assistant Secretary-General of the Commonwealth Secretariat; and
 - (c) the Managing Director of the Commonwealth Fund for Technical Co-operation; and

-
- (d) the holder of each of the following offices in the Commonwealth Secretariat:
- (i) Advisor;
 - (ii) Director;
 - (iii) Assistant Director;
 - (iv) Special Assistant.
- (5) However:
- (a) an acquisition by a person mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and
 - (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (4) is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; and

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- (c) an acquisition of a motor vehicle for the personal use of a member of the family of a person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (6) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Commonwealth Secretariat (other than a person who holds an office mentioned in subregulation (4)), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or

- (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.
- (7) In subparagraphs (5) (b) (i) and (c) (i) and paragraph (6) (b):

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

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.

10C 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 person who made the acquisition is subject to an agreement in writing between the Commonwealth Secretariat and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 10B (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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

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- (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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Commonwealth Secretariat.

10D Indirect tax concession scheme — claim for payment

A claim for payment under regulation 10B:

- (a) must be signed by, or for, the Secretary-General of the Commonwealth Secretariat; 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 10B (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 Commonwealth Secretariat 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 Commonwealth Secretariat.

Note Paragraphs 10D (e) and (f) are intended to limit the number of claims from the Commonwealth Secretariat to one in each quarter, to minimise delays in the processing of claims.

10E 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 Secretary-General of the Commonwealth Secretariat.

[9] After regulation 12

insert

13 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 10C (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.

Schedule 5 Amendments of Customs Co-operation Council (Privileges and Immunities) Regulations

(regulation 8)

[1] Regulations 1, 2 and 3

substitute

1 Name of Regulations

These Regulations are the *Customs Co-operation Council (Privileges and Immunities) Regulations 1979*.

2 Definitions

In these Regulations:

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

Council means the Customs Co-operation Council.

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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 Council

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

[2] Subregulation 5 (1)

omit

sub-regulations (2) and (3),

insert

subregulations (2), (3) and (4),

[3] After subregulation 5 (3)

insert

- (4) The Council'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 10A (1).

[4] After regulation 10*insert***10A Indirect tax concession scheme — acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Council 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 technical or economic analyses of customs systems, other than services relating to the ordinary operations of the Council;
 - (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 Council 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 Council is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Council.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (4) 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) removal of goods services;
- (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2) or 7 (2);
- (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.
- (4) For subregulation (3), the persons are:
- (a) Secretary General of the Council; and
- (b) Deputy Secretary General of the Council.
- (5) However:
- (a) an acquisition by a person mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and
- (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
- (A) a concession under section 11C of the Act; or

- (B) an exemption from indirect tax under section 11B of the Act; or
- (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (4) is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.

- (6) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Council (other than a person who holds an office mentioned in subregulation (4)), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.
- (7) In subparagraphs (5) (b) (i) and (c) (i) and paragraph (6) (b):
- exceptional circumstances*, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

10B 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 person who made the acquisition is subject to an agreement in writing between the Council and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 10A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
 - (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Council.

10C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 10A:

- (a) must be signed by, or for, the Secretary General of the Council; 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 10A (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 Council 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 Council.

Note Paragraphs 10C (e) and (f) are intended to limit the number of claims from the Council to one in each quarter, to minimise delays in the processing of claims.

10D 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 Secretary General of the Council.

[5] After regulation 12

insert

13 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 10B (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.

Schedule 6 **Amendments of Energy Charter Conference (Privileges and Immunities) Regulations**

(regulation 9)

[1] Regulation 1

substitute

1 Name of Regulations

These Regulations are the *Energy Charter Conference (Privileges and Immunities) Regulations 1997*.

[2] Regulation 2, heading

substitute

2 Definitions

[3] Regulation 2, before definition of *Charter Conference*

insert

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

[4] Regulation 2, after definition of *Charter Conference*

insert

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and

-
- (b) any of the following members of the first person's family:
- (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[5] Regulation 2, after definition of *Secretary-General*

insert

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.

[6] Regulation 2, definition of *the Act*

omit

[7] After subregulation 5 (3)

insert

- (4) Despite subregulation (1), the Charter Conference'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 9A (1).

[8] After regulation 9*insert***9A Indirect tax concession scheme — acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Charter Conference 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;
 - (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 Charter Conference 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 Charter Conference is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Charter Conference.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Secretary-General 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2);
 - (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.
- (4) However:
- (a) an acquisition by the Secretary-General is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the Secretary-General, or of a member of the family of the Secretary-General; and
 - (b) an acquisition of a motor vehicle for the personal use of the Secretary-General is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the Secretary-General received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or

-
- (ii) within the previous 3 years, the Secretary-General has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 the Secretary-General is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the Secretary-General received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the Secretary-General has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.

- (5) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds, or is performing the duties of, an office (other than the office of Secretary-General), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.
- (6) In subparagraphs (4) (b) (i) and (c) (i) and paragraph (5) (b):

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

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.

9B 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 person who made the acquisition is subject to an agreement in writing between the Charter

Conference and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Charter Conference.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the Secretary-General; 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 9A (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 Charter Conference 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 Charter Conference.

Note Paragraphs 9C (c) and (f) are intended to limit the number of claims from the Charter Conference to one in each quarter, to minimise delays in the processing of claims.

9D 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 Secretary-General.

[9] After regulation 11

insert

12 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 9B (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.

Schedule 7 Amendments of European Bank for Reconstruction and Development (Privileges and Immunities) Regulations

(regulation 10)

[1] Regulations 1, 2 and 3

substitute

1 Name of Regulations

These Regulations are the *European Bank for Reconstruction and Development (Privileges and Immunities) Regulations 1992*.

2 Definitions

In these Regulations:

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

Bank means the European Bank for Reconstruction and Development.

member of the family, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;

- (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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 Bank

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

[2] Subregulation 5 (1)

omit

subregulation (2),

insert

subregulations (2) and (3),

[3] After subregulation 5 (2)

insert

- (3) The Bank'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 9A (1).

[4] **After regulation 9**

insert

**9A Indirect tax concession scheme —
acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Bank 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;
 - (b) an acquisition 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 Bank 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 Bank is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Bank.

- (3) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person mentioned in subregulation (4), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.
- (4) For subregulation (3), the persons are:
- (a) a person who holds one of the following offices in the Bank:
 - (i) Governor;
 - (ii) Director;
 - (iii) Alternate; and
 - (b) any other officer or employee of the Bank.
- (5) In paragraph (3) (b):
- exceptional circumstances***, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

9B 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 person who made the acquisition is subject to an agreement in writing between the Bank and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;

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- (b) if the person 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 that the person 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) 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 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 person 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.

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- (4) 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 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Bank.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the Governor of the Bank; 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 9A (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 Bank 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 Bank.

Note Paragraphs 9C (e) and (f) are intended to limit the number of claims from the Bank to one in each quarter, to minimise delays in the processing of claims.

9D 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 Governor of the Bank.

[5] After regulation 10

insert

11 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 9B (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.

Schedule 8 Amendments of International Atomic Energy Agency (Privileges and Immunities) Regulations

(regulation 11)

[1] Regulations 1, 2 and 3

substitute

1 Name of Regulations

These Regulations are the *International Atomic Energy Agency (Privileges and Immunities) Regulations 1971*.

2 Definitions

In these Regulations:

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

Agency means the International Atomic Energy Agency.

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;

- (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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 to apply to Agency

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

[2] Subregulation 5 (1)

omit

the next two succeeding subregulations,

insert

subregulations (2), (3) and (4),

[3] After subregulation 5 (3)

insert

- (4) The Agency'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 9A (1).

[4] After regulation 9*insert***9A Indirect tax concession scheme — acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Agency 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 relating to research on, and the development and practical application of, atomic energy for peaceful purposes, other than services relating to the ordinary operations of the Agency;
 - (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 Agency and the Commonwealth for reimbursement of indirect tax:
 - (i) construction or renovation services;
 - (ii) real property;

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*International Organisations (Privileges and Immunities)
Regulations Amendment (Indirect Tax Concession
Scheme) Regulations 2000 (No. 1)*

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- (iii) any other thing.
- (2) However, an acquisition by the Agency is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Agency.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (4) 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) removal of goods services;
- (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2);
- (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.
- (4) For subregulation (3), the persons are:
- (a) the Director-General of the Agency; and
 - (b) the Deputy Director-General of the Agency; and
 - (c) the Inspector-General of the Department of Safeguards and Inspection of the Agency.
- (5) However:
- (a) an acquisition by a person mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and

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- (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or

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- (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (6) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Agency (other than a person who holds an office mentioned in subregulation (4)), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
- (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
- (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
- (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
- (i) a concession under section 11C of the Act; or
- (ii) an exemption from indirect tax under section 11B of the Act.
- (7) In subparagraphs (5) (b) (i) and (c) (i) and paragraph (6) (b):
- exceptional circumstances***, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

9B 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 person who made the acquisition is subject to an agreement in writing between the Agency and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Agency.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the Director-General of the Agency; 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 9A (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

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- (B) at least 3 months after another claim from the Agency 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 Agency.

Note Paragraphs 9C (c) and (f) are intended to limit the number of claims from the Agency to one in each quarter, to minimise delays in the processing of claims.

9D 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 Director-General of the Agency.

[5] After regulation 10

insert

11 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 9B (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.

**Schedule 9 Amendments of International
Centre for Settlement of
Investment Disputes
(Privileges and Immunities)
Regulations**

(regulation 12)

[1] Regulation 1

substitute

1 Name of Regulations

These Regulations are the *International Centre for Settlement of Investment Disputes (Privileges and Immunities) Regulations 1991*.

[2] Regulation 3, heading

substitute

3 Definitions

[3] Regulation 3, before definition of *arbitrator*

insert

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

[4] Regulation 3, after definition of *Council member*

insert

member of the family, in relation to a person (the ***first person***), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[5] Regulation 3, after definition of *Secretariat*

insert

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.

[6] Regulation 3, definition of *the Act*

omit

[7] Regulation 4

substitute

4 Act applies to Centre

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

[8] After regulation 10

insert

**10A Indirect tax concession scheme —
acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, acquisitions by the Centre are covered by these Regulations.
- (2) However, an acquisition by the Centre is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Centre.
- (3) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person mentioned in subregulation (4), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
 - (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.
- (4) For subregulation (3), the persons are:
 - (a) a person who is a Council member or an officer; and
 - (b) a person who:
 - (i) is a conciliator or an arbitrator; and

2000,

*International Organisations (Privileges and Immunities)
Regulations Amendment (Indirect Tax Concession
Scheme) Regulations 2000 (No. 1)*

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- (ii) is not an Australian citizen; and
 - (c) a person who is a party, agent, counsel, advocate, witness or expert in proceedings:
 - (i) who is not an Australian citizen; and
 - (ii) whose travel or stay is undertaken in the exercise of his or her function as a party, agent, counsel, advocate, witness or expert in proceedings.
- (5) In paragraph (3) (b):
exceptional circumstances, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

10B 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 person who made the acquisition is subject to an agreement in writing between the Centre and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Centre.

10C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 10A:

- (a) must be signed by, or for, the Chairman of the Administrative Council of the Centre; 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 that is subject to an arrangement between the Centre and the Commonwealth for reimbursement of indirect tax, except an acquisition of real property by lease — may only be sent:
 - (i) in accordance with the arrangement; 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 Commonwealth Secretariat 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 Centre.

Note Paragraphs 10C (c) and (f) are intended to limit the number of claims from the Centre to one in each quarter, to minimise delays in the processing of claims.

10D 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 Chairman of the Administrative Council of the Centre.

[9] After regulation 11*insert***12 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 10B (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.

Schedule 10 Amendments of International Court of Justice (Privileges and Immunities) Regulations

(regulation 13)

[1] Regulations 1 and 2

substitute

1 Name of Regulations

These Regulations are the *International Court of Justice (Privileges and Immunities) Regulations 1967*.

2 Definitions

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

Court means the International Court of Justice established by the Charter of the United Nations.

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

Registrar means the Registrar of the Court.

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] Paragraph 7 (3) (b)

omit

“organization”

insert

‘organisation’

[3] After regulation 7

insert

7A Indirect tax concession scheme — acquisitions

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (2) 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 3 (1) or 4 (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.
- (2) For subregulation (1), the persons are:
- (a) a member of the Court; and
 - (b) a person who holds the office of Registrar.

(3) However:

- (a) an acquisition by a person mentioned in subregulation (2) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and
- (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (2) is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (2) is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B of the Act; or

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- (ii) the family member is eligible to hold a driver's licence that is valid in Australia and, within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (4) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Court (other than the office of Registrar), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.

- (5) In subparagraphs (3) (b) (i) and (c) (i) and paragraph (4) (b):

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

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.

7B 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 person 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition — the person assigns the services to another person (except to another person entitled to

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- an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.

7C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 7A:

- (a) must be signed by, or for, the Registrar; 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 that is subject to an arrangement between the Registrar and the Commonwealth for reimbursement of indirect tax, except an acquisition of real property by lease — may only be sent:
- (i) in accordance with the arrangement; 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 Commonwealth Secretariat 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 Registrar.

Note Paragraphs 7C (e) and (f) are intended to limit the number of claims from the Registrar to one in each quarter, to minimise delays in the processing of claims.

7D 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 Registrar.

[4] After regulation 9

insert

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 7B (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.

Schedule 11 Amendments of International Hydrographic Organization (Privileges and Immunities) Regulations

(regulation 14)

[1] Regulation 1

substitute

1 Name of Regulations

These Regulations are the *International Hydrographic Organization (Privileges and Immunities) Regulations 1997*.

[2] Regulation 2, heading

substitute

2 Definitions

[3] Regulation 2, after definition of *Act*

insert

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;

- (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
- (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[4] Regulation 2, after definition of *Organisation*

insert

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.

[5] Regulation 5

omit

The Organisation has

insert

- (1) Subject to subregulation (2), the Organisation has

[6] Regulation 5

insert

- (2) 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 8A (1).

[7] After regulation 8*insert***8A 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 research and development of the sciences in the field of hydrography and the techniques employed in descriptive oceanography, 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.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a member of the Directing Committee 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 7 (2);
 - (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.
- (4) However:
- (a) an acquisition by a member of the Directing Committee is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the member, or of a member of the family of the member; and
 - (b) an acquisition of a motor vehicle for the personal use of a member of the Directing Committee is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or

-
- (ii) within the previous 3 years, the person has not received:
- (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 Directing Committee is covered by these Regulations only if:
- (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the member of the Directing Committee received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the member of the Directing Committee has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.

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- (5) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Organisation (other than the office of a member of the Directing Committee), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.

- (6) In subparagraphs (4) (b) (i) and (c) (i) and paragraph (5) (b):

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

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.

8B 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 person who made the acquisition is subject to an agreement in writing between the Organisation and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 8A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
 - (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Organisation.

8C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 8A:

- (a) must be signed by, or for, the President of the Directing Committee; 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 8A (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 is sent.

Note Paragraphs 8C (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.

8D 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 President of the Direction Committee.

[8] After regulation 10

insert

11 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 8B (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.

Schedule 12 Amendments of International Institute for Democracy and Electoral Assistance (Privileges and Immunities) Regulations

(regulation 15)

[1] Regulation 1

substitute

1 Name of Regulations

These Regulations are the *International Institute for Democracy and Electoral Assistance (Privileges and Immunities) Regulations 1997*.

[2] Regulation 2, heading

substitute

2 Definitions

[3] Subregulation 2 (1)

omit

(1) In these Regulations,

insert

In these Regulations,

[4] Subregulation 2 (1), before definition of *Agreement*

insert

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

[5] Subregulation 2 (1), after definition of *Institute*

insert

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[6] Subregulation 2 (1), after definition of *serious offence*

insert

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.

[7] Subregulation 2 (1), definition of *the Act*

omit

[8] Subregulation 5 (1)*omit*

subregulation (2),

insert

subregulations (2) and (3),

[9] After subregulation 5 (2)*insert*

- (3) The Institute'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 9A (1).

[10] After regulation 9*insert***9A Indirect tax concession scheme — acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Institute 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;

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- (vii) freight and cartage other than removal of goods;
 - (viii) services directly relating to research and the application of research findings concerning democratic electoral processes, other than services relating to the ordinary operations of the Institute;
- (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 Institute 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 Institute is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Institute.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Secretary-General 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2);

(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.

(4) However:

(a) an acquisition by the Secretary-General is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the Secretary-General, or of a member of the family of the Secretary-General; and

(b) an acquisition of a motor vehicle for the personal use of the Secretary-General is covered by these Regulations only if:

(i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the Secretary-General received:

(A) a concession under section 11C of the Act; or

(B) an exemption from indirect tax under section 11B of the Act; or

(ii) within the previous 3 years, the Secretary-General has not received:

(A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or

(B) an exemption from indirect tax under section 11B 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 the Secretary-General is covered by these Regulations only if:

(i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the Secretary-General received:

(A) a concession under section 11C of the Act; or

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- (B) an exemption under section 11B 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, the Secretary-General has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
 - (5) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Institute (other than the office of Secretary-General), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
 - (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.

- (6) In subparagraphs (4) (b) (i) and (c) (i) and paragraph (5) (b):

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

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.

9B 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 person who made the acquisition is subject to an agreement in writing between the Institute and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
 - (b) if the person 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 that the person 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) 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 paragraph, by a person who is not entitled to the concession.

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- (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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Institute.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the Secretary-General; and
- (b) must be sent with the tax invoice for the acquisition; and

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- (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 9A (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 Institute 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 Institute.

Note Paragraphs 9C (e) and (f) are intended to limit the number of claims from the Institute to one in each quarter, to minimise delays in the processing of claims.

9D 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 Secretary-General.

[11] After regulation 11*insert***11A 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 9B (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.

Schedule 13 Amendments of International Maritime Satellite Organization (Privileges and Immunities) Regulations

(regulation 16)

Part 1 Amendments

[1] Regulations 1, 2 and 3

substitute

1 Name of Regulations

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.

[2] Subregulation 5 (1)

omit

sub-regulations (2) and (3),

insert

subregulations (2), (3) and (4),

[3] After subregulation 5 (3)

insert

(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).

[4] After regulation 5

insert

**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;

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- (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.

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- (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.

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- (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.

[5] After regulation 6

insert

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.

Part 2 Additional amendments

[6] Additional amendments

The following provisions are amended by omitting 'Organization' and inserting 'Organisation':

- regulation 4, heading
- regulation 4
- regulation 5, heading
- subregulation 5 (1)
- subregulation 5 (2) (twice occurring)
- subregulation 5 (3) (3 times occurring)
- regulation 6 (twice occurring).

Schedule 14 Amendments of International Organization for Migration (Privileges and Immunities) Regulations

(regulation 17)

[1] Regulations 1 and 2

substitute

1 Name of Regulations

These Regulations are the *International Organization for Migration (Privileges and Immunities) Regulations 1991*.

2 Definitions

In these Regulations:

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

member of the family, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

2000,

*International Organisations (Privileges and Immunities)
Regulations Amendment (Indirect Tax Concession
Scheme) Regulations 2000 (No. 1)*

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Organisation means the organisation that:

- (a) was established at Venice on 19 October 1953 under the name of the Intergovernmental Committee for European Migration; and
- (b) in 1980, changed its name to the Intergovernmental Committee for Migration; and
- (c) in 1989, further changed its name to the International Organization for Migration.

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] Regulation 5

omit

The Organisation

insert

- (1) Subject to subregulation (2), the Organisation

[3] Regulation 5

insert

- (2) 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 6A (1).

[4] **After regulation 6**

insert

**6A 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 migration services, including language training, orientation activities, medical examinations and advice on migration services, and services directly relating to research on migration, 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.
- (3) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Organisation, for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.

(4) In paragraph (3) (b):

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

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.

6B 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 person who made the acquisition is subject to an agreement in writing between the Organisation and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 6A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Organisation.

6C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 6A:

- (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 6A (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 6C (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.

6D 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] After regulation 7

insert

7A 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 6B (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.

Schedule 15 Amendments of International Sea-Bed Authority (Privileges and Immunities) Regulations

(regulation 18)

[1] Regulations 1 and 2

substitute

1 Name of Regulations

These Regulations are the *International Sea-Bed Authority (Privileges and Immunities) Regulations 1996*.

2 Definitions

In these Regulations:

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

Authority means International Sea-Bed Authority established under Article 156 of the United Nations Convention on the Law of the Sea done at Montego Bay on 10 December 1982.

expert means a person who is performing a short term, or temporary, mission on behalf of the Authority.

member of the family, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;

- (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
- (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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] Regulation 5

omit

Subject to regulation 6,

insert

- (1) Subject to subregulation (2) and regulation 6,

[3] Regulation 5

insert

- (2) The Authority'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 9A (1).

[4] After regulation 9*insert***9A Indirect tax concession scheme — acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Authority 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;
 - (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 Authority 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 Authority is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Authority.
- (3) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Authority, including the Secretary-General of the Authority, for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
- (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
- (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
- (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
- (i) a concession under section 11C of the Act; or
- (ii) an exemption from indirect tax under section 11B of the Act.

- (4) In paragraph (3) (b):
exceptional circumstances, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

9B 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 person who made the acquisition is subject to an agreement in writing between the Authority and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Authority.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the Secretary-General of the Authority; 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 9A (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 Authority 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 Authority.

Note Paragraphs 9C (e) and (f) are intended to limit the number of claims from the Authority to one in each quarter, to minimise delays in the processing of claims.

9D 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 Secretary-General of the Authority.

[5] After regulation 11

insert

12 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 9B (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.

**Schedule 16 Amendments of *International
Tribunal for the Law of the
Sea (Privileges and
Immunities) Regulations 1998***

(regulation 19)

[1] Regulation 3, after definition of *member*

insert

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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] **After regulation 4**

insert

**4A Indirect tax concession scheme —
acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (2) 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 4 (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.
- (2) For subregulation (1), a person is a member of the Tribunal engaged on business of the Tribunal.
- (3) However:
 - (a) an acquisition by a person mentioned in subregulation (2) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and
 - (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (2) is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or

-
- (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (2) is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.

- (4) In subparagraphs (3) (b) (i) and (c) (i):

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

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.

4B 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 person who made the acquisition is subject to an agreement in writing between the person and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition — the person assigns the services to another

-
- person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.

4C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 4A:

- (a) must be signed by the member of the Tribunal incurring the expense; 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 — may be sent at any time after the acquisition; and

-
- (e) for an acquisition of anything other than a motor vehicle — may only be sent:
- (i) with another claim; or
 - (ii) at least 3 months after another claim from the Tribunal.

Note Paragraph 4C (e) is intended to limit the number of claims from the Tribunal to one in each quarter, to minimise delays in the processing of claims.

4D 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 the member of the Tribunal.

[3] After regulation 6

insert

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 4B (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.

Schedule 17 **Amendments of *Multilateral Investment Guarantee Agency (Privileges and Immunities) Regulations 1998***

(regulation 20)

[1] **Regulation 3, after definition of *expert***

insert

member of the family or ***family member***, in relation to a person (the ***first person***), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[2] **Regulation 3, after definition of *President***

insert

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] After regulation 10*insert***10A Indirect tax concession scheme — acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, acquisitions by the Agency are covered by these Regulations.
- (2) However, an acquisition by the Agency is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Agency.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by the President 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 7 (2);
 - (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.
- (4) However:
 - (a) an acquisition by the President is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the President, or of a member of the family of the President; and

-
- (b) an acquisition of a motor vehicle for the personal use of the President is covered by these Regulations only if:
- (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the President received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the President has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 the President is covered by these Regulations only if:
- (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the President received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the President has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or

- (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (5) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Agency (other than the office of President), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
- (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
- (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
- (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
- (i) a concession under section 11C of the Act; or
- (ii) an exemption from indirect tax under section 11B of the Act.

- (6) In subparagraphs (4) (b) (i) and (c) (i) and paragraph (5) (b):

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

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.

10B 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 person who made the acquisition is subject to an agreement in writing between the Agency and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
 - (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Agency.

10C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 10A:

- (a) must be signed by, or for, the President; 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 that is subject to an arrangement between the Agency and the Commonwealth for reimbursement of indirect tax, except an acquisition of real property by lease — may only be sent:
 - (i) in accordance with the arrangement; 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 Commonwealth Secretariat 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 Agency.

Note Paragraphs 10C (e) and (f) are intended to limit the number of claims from the Agency to one in each quarter, to minimise delays in the processing of claims.

10D 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 President.

[4] After regulation 13

insert

14 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 10B (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.

**Schedule 18 Amendment of Network of
Aquaculture Centres in Asia
and the Pacific (Privileges and
Immunities) Regulations 1998**

(regulation 21)

[1] Regulation 3, after definition of *Coordinator*

insert

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[2] Regulation 3, after definition of *Organisation*

insert

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] Subregulation 6 (1)

omit

The Organisation has

insert

Subject to subregulations (2) and (3), the Organisation has

[4] After subregulation 6 (2)

insert

- (3) 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 9A (1).

[5] After regulation 9

insert

**9A 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 aquaculture or aquaculture technologies, including research of aquaculture or aquaculture technologies, 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 6 (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.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Coordinator 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 7 (2);
 - (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.

(4) However:

- (a) an acquisition by the Coordinator is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the Coordinator, or of a member of the family of the Coordinator; and
- (b) an acquisition of a motor vehicle for the personal use of the Coordinator is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the Coordinator received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the Coordinator has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 the Coordinator is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the Coordinator received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the Coordinator has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (5) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Organisation (other than the Coordinator), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.

- (6) In subparagraphs (4) (b) (i) and (c) (i) and paragraph (5) (b):

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

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.

9B 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 person who made the acquisition is subject to an agreement in writing between the Organisation and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
 - (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Organisation.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the Coordinator; 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 9A (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 9C (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.

9D 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 Coordinator.

[6] After regulation 12*insert***13 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 9B (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.

Schedule 19 Amendments of Organisation for Economic Co-operation and Development (Privileges and Immunities) Regulations

(regulation 22)

[1] Regulations 1, 2 and 3

substitute

1 Name of Regulations

These Regulations are the *Organisation for Economic Co-operation and Development (Privileges and Immunities) Regulations 1983*.

2 Definitions

In these Regulations:

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

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

Organisation means the Organisation for Economic Co-operation and Development.

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.

[2] Subregulation 5 (1)

omit

sub-regulations (2) and (3),

insert

subregulations (2), (3) and (4),

[3] After subregulation 5 (3)

insert

- (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 10A (1).

[4] Paragraphs 8 (1) (b) and (c)

omit

organization

insert

organisation

[5] Paragraphs 8 (2) (b) and (c)

omit

organization

insert

organisation

[6] After regulation 10

insert

**10A 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;

(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.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (4) 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2) or 7 (2);
 - (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.
- (4) For subregulation (3), the persons are:
- (a) the Secretary-General of the Organisation; and
 - (b) the Deputy Secretary-General of the Organisation.
- (5) However:
- (a) an acquisition by a person mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and

-
- (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle that has been stolen or damaged beyond repair and for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the person has not received:
- (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (6) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Organisation (other than a person mentioned in subregulation (4)), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.

- (7) In subparagraphs (5) (b) (i) and (c) (i) and paragraph (6) (b):

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

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.

10B 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 person who made the acquisition is subject to an agreement in writing between the Organisation and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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

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- (iii) for a payment in relation to an acquisition of services or any other acquisition (except an acquisition covered by paragraph 10A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 paragraph, by a person who is not entitled to the concession.

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- (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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Organisation.

10C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 10A:

- (a) must be signed by, or for, the Secretary-General of 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 10A (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 10C (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.

10D 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 Secretary-General of the Organisation.

[7] After regulation 12

insert

13 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 10B (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.

Schedule 20 Amendments of South Pacific Commission (Privileges and Immunities) Regulations

(regulation 23)

[1] Regulations 1, 2 and 3

substitute

1 Name of Regulations

These Regulations are the *South Pacific Commission (Privileges and Immunities) Regulations 1970*.

2 Definitions

In these Regulations:

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

Commission means the South Pacific Commission.

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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 Commission

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

[2] Subregulation 5 (1)

omit

the next two succeeding subregulations,

insert

subregulations (2), (3) and (4),

[3] After subregulation 5 (3)

insert

- (4) The Commission'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 9A (1).

[4] After regulation 9*insert***9A Indirect tax concession scheme — acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Commission 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 matters listed in Article IV of the 1947 *Agreement Establishing the South Pacific Commission*, other than services relating to the ordinary operations of the Commission;
 - (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 Commission and the Commonwealth for reimbursement of indirect tax:
 - (i) construction or renovation services;

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- (ii) real property;
 - (iii) any other thing.
- (2) However, an acquisition by the Commission is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Commission.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (4) 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2);
 - (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.
- (4) For subregulation (3), the persons are:
- (a) the Secretary-General of the Commission; and
 - (b) the Deputy Secretary-General of the Commission.
- (5) However:
- (a) an acquisition by a person mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and

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- (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B of the Act; or

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- (ii) the family member is eligible to hold a driver's licence that is valid in Australia and, within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (6) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds an office in the Commission (other than a person mentioned in subregulation (4)), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.

- (7) In subparagraphs (5) (b) (i) and (c) (i) and paragraph (6) (b):

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

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.

9B 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 person who made the acquisition is subject to an agreement in writing between the Commission and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
 - (b) if the person 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 that the person 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) 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 paragraph, by a person who is not entitled to the concession.

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- (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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Commission.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the Secretary-General of the Commission; 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 9A (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 Commission 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 Commission.

Note Paragraphs 9C (e) and (f) are intended to limit the number of claims from the Commission to one in each quarter, to minimise delays in the processing of claims.

9D 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 Secretary-General of the Commission.

[5] After regulation 11*insert***11A 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 9B (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.

Schedule 21 Amendments of South Pacific Forum Secretariat (Privileges and Immunities) Regulations

(regulation 24)

[1] Regulation 1

substitute

1 Name of Regulations

These Regulations are the *South Pacific Forum Secretariat (Privileges and Immunities) Regulations 1992*.

[2] Regulation 2, heading

substitute

2 Definitions

[3] Regulation 2, before definition of *office*

insert

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

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;

2000,

International Organisations (Privileges and Immunities) Regulations Amendment (Indirect Tax Concession Scheme) Regulations 2000 (No. 1)

195

- (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
- (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[4] Regulation 2, after definition of *Secretary General*

insert

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.

[5] Regulation 2, definition of *the Act*

omit

[6] After subregulation 5 (3)

insert

- (4) The Secretariat'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 9A (1).

[7] **After regulation 9**

insert

9A Indirect tax concession scheme — acquisitions

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Secretariat 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;
 - (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 Secretariat and the Commonwealth for reimbursement of indirect tax:
 - (i) construction or renovation services;
 - (ii) real property;
 - (iii) any other thing.

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- (2) However, an acquisition by the Secretariat is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Secretariat.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Secretary General 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2);
 - (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.
- (4) However:
- (a) an acquisition by the Secretary General is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the Secretary General, or of a member of the family of the Secretary General; and
 - (b) an acquisition of a motor vehicle for the personal use of the Secretary General is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the Secretary General received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or

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- (ii) within the previous 3 years, the Secretary General has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 the Secretary General is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the Secretary General received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the Secretary General has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.

- (5) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person mentioned in subregulation (6), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.
- (6) For subregulation (5), a person is a person who:
- (a) holds, or is performing the duties of, an office in the Secretariat (other than the Secretary General); and
 - (b) is not an Australian citizen.
- (7) In subparagraphs (4) (b) (i) and (c) (i) and paragraph (5) (b):
- exceptional circumstances***, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

9B 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 person who made the acquisition is subject to an agreement in writing between the Secretariat and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the Secretariat.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the Secretary General; 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 9A (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 Secretariat 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 Secretariat.

Note Paragraphs 9C (e) and (f) are intended to limit the number of claims from the Secretariat to one in each quarter, to minimise delays in the processing of claims.

9D 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 Secretary General.

[8] After regulation 11

insert

11A 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 9B (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.

Schedule 22 Amendments of South Pacific Regional Environmental Programme (Privileges and Immunities) Regulations

(regulation 25)

[1] Regulation 1

substitute

1 Name of Regulations

These Regulations are the *South Pacific Regional Environmental Programme (Privileges and Immunities) Regulations 1996*.

[2] Regulation 3, heading

substitute

3 Definitions

[3] Regulation 3, before definition of *Director*

insert

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

[4] Regulation 3, after definition of *Director*

insert

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

(a) a part of the first person's household; and

- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

[5] Regulation 3, after definition of *organisation meeting*

insert

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.

[6] Regulation 3, definition of *the Act*

omit

[7] After subregulation 6 (3)

insert

- (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 10A (1).

[8] After regulation 10

insert

**10A 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 monitoring and assessing the state of the environment in the South Pacific Region or directly relating to research into environmental issues, 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 6 (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;

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- (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.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Director 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 7 (2);
 - (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.
- (4) However:
- (a) an acquisition by the Director is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the Director, or of a member of the family of the Director; and
 - (b) an acquisition of a motor vehicle for the personal use of the Director is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the Director received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or

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- (ii) within the previous 3 years, the Director has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 the Director is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the Director received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the Director has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (5) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person mentioned in subregulation (6), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:

- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
- (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
- (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
- (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.
- (6) For subregulation (5), a person is a person who:
- (a) holds, or is performing the duties of, an office in the organisation (other than the Director); and
 - (b) is not an Australian citizen.
- (7) In subparagraphs (4) (b) (i) and (c) (i) and paragraph (5) (b):
- exceptional circumstances*, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

10B 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 person who made the acquisition is subject to an agreement in writing between the organisation and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 10A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.

(6) In this regulation, *person* includes the organisation.

10C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 10A:

- (a) must be signed by, or for, the Director; 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 10A (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 10C (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.

10D 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 Director.

[9] After regulation 12

insert

13 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 10B (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.

Schedule 23 Amendments of Specialized Agencies (Privileges and Immunities) Regulations

(regulation 26)

[1] Regulations 1, 2 and 3

substitute

1 Name of Regulations

These Regulations are the *Specialized Agencies (Privileges and Immunities) Regulations 1986*.

2 Definitions

In these Regulations:

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

head of a Specialized Agency means the holder of an office or the first office (if there is more than 1 office) specified in an item in column 3 of the Schedule.

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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Specialized Agency means an agency specified in column 2 of an item in the Schedule.

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 a Specialized Agency

Each Specialized Agency is an international organisation to which the Act applies.

[2] Subregulations 5 (1) and (2)

omit

subregulations (3) and (4),

insert

subregulations (3), (4) and (5),

[3] After subregulation 5 (4)

insert

(5) A Specialized Agency'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 9A (1).

[4] **After regulation 9**

insert

**9A Indirect tax concession scheme —
acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by a Specialized Agency 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;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 5 (1) or (2);
 - (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 a Specialized Agency 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 a Specialized Agency is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the Specialized Agency.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (4) 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2);
 - (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.
- (4) For subregulation (3), a person is the holder of an office specified in an item in column 3 of the Schedule.
- (5) However:
- (a) an acquisition by a person mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and
 - (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (4) is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or

- (B) an exemption from indirect tax under section 11B of the Act; or
- (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (4) is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.

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- (6) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person mentioned in subregulation (7), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.
- (7) For subregulation (6), the person is a person who holds an office in a Specialized Agency specified in an item in column 2 of the Schedule (other than a person mentioned in subregulation (4)).
- (8) In subparagraphs (5) (b) (i) and (c) (i) and paragraph (6) (b):
exceptional circumstances, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.
- 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.

9B 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 person who made the acquisition is subject to an agreement in writing between the Specialized Agency and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes a Specialized Agency.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the head of a Specialized Agency; 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 9A (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 Specialized Agency 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 Specialized Agency.

Note Paragraphs 9C (c) and (f) are intended to limit the number of claims from the Specialized Agency to one in each quarter, to minimise delays in the processing of claims.

9D 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 head of a Specialized Agency.

[5] After regulation 10

insert

11 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 9B (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.

Schedule 24 Amendments of United Nations (Privileges and Immunities) Regulations

(regulation 27)

[1] Regulations 1, 2 and 3

substitute

1 Name of Regulations

These Regulations are the *United Nations (Privileges and Immunities) Regulations 1986*.

2 Definitions

In these Regulations:

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

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

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 United Nations

The United Nations is an international organisation to which the Act applies.

[2] Subregulation 5 (1)

omit

subregulations (2) and (3),

insert

subregulations (2), (3) and (4),

[3] After subregulation 5 (3)

insert

- (4) The United Nation'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 11A (1).

[4] After regulation 11

insert

**11A Indirect tax concession scheme —
acquisitions**

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the United Nations 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;
 - (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 United Nations 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 United Nations is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the United Nations.
- (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by a person mentioned in subregulation (4) 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2), 7 (2) or 8 (2);
 - (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.
- (4) For subregulation (3), the persons are:
- (a) the Secretary-General of the United Nations; and
 - (b) an Under Secretary-General of the United Nations; and
 - (c) an Assistant Secretary-General of the United Nations.
- (5) However:
- (a) an acquisition by a person mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the person, or of a member of the family of the person; and

-
- (b) an acquisition of a motor vehicle for the personal use of a person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 person mentioned in subregulation (4) is covered by these Regulations only if:
- (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B 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, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or

- (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
- (6) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds, or is performing the duties of, an office in the United Nations (other than a person mentioned in subregulation (4)), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
- (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
- (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
- (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
- (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
- (i) a concession under section 11C of the Act; or
- (ii) an exemption from indirect tax under section 11B of the Act.
- (7) In subparagraphs (5) (b) (i) and (c) (i) and paragraph (6) (b):
- exceptional circumstances***, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

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.

11B 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 person who made the acquisition is subject to an agreement in writing between the United Nations and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 11A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
- (b) if the person 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 that the person 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) 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 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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the United Nations.

11C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 11A:

- (a) must be signed by, or for, the Secretary-General of the United Nations; 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 11A (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 United Nations 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 United Nations.

Note Paragraphs 11C (e) and (f) are intended to limit the number of claims from the United Nations to one in each quarter, to minimise delays in the processing of claims.

11D 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 Secretary-General of the United Nations.

[5] After regulation 12

insert

13 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 11B (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.

Schedule 25 Amendments of World Trade Organization (Privileges and Immunities) Regulations

(regulation 28)

[1] Regulations 1 and 2

substitute

1 Name of Regulations

These Regulations are the *World Trade Organization (Privileges and Immunities) Regulations 1996*.

2 Definitions

In these Regulations:

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

Director-General means the Director-General of the WTO.

member of the family or *family member*, in relation to a person (the *first person*), means a person who is:

- (a) a part of the first person's household; and
- (b) any of the following members of the first person's family:
 - (i) the first person's spouse;
 - (ii) an unmarried child who is under the age of 21 years;
 - (iii) an unmarried child who is under the age of 25 years and is undertaking full-time studies at an Australian educational institution;
 - (iv) an unmarried child who is incapable of self-support because of a physical or mental disability.

office means an office of the WTO.

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.

WTO means the organisation known as the World Trade Organization that was established by the Agreement Establishing the World Trade Organization, done at Marrakesh on 15 April 1994.

[2] After subregulation 5 (3)

insert

- (4) The WTO'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 9A (1).

[3] After regulation 9

insert

9A Indirect tax concession scheme — acquisitions

- (1) For paragraph 11C (1) (a) of the Act, the following acquisitions by the WTO 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;

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- (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 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 WTO 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 WTO is covered by these Regulations only if, at the time of the acquisition, it was intended for the official use of the WTO.
 - (3) For paragraph 11C (1) (a) of the Act, the following acquisitions by the Director-General 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) removal of goods services;
 - (b) an acquisition of goods that are freed from duties of excise by subregulation 6 (2);
 - (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.

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- (4) However:
- (a) an acquisition by the Director-General mentioned in subregulation (4) is covered by these Regulations only if, at the time of the acquisition, it was intended for the personal use of the Director-General, or of a member of the family of the Director-General; and
 - (b) an acquisition of a motor vehicle for the personal use of the Director-General is covered by these Regulations only if:
 - (i) the vehicle was acquired in exceptional circumstances to replace a motor vehicle for which the person received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption from indirect tax under section 11B of the Act; or
 - (ii) within the previous 3 years, the person has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (B) an exemption from indirect tax under section 11B 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 the Director-General is covered by these Regulations only if:
 - (i) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the Director-General received:
 - (A) a concession under section 11C of the Act; or
 - (B) an exemption under section 11B of the Act; or

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- (ii) the family member is eligible to hold a driver's licence that is valid in Australia and, within the previous 3 years, the Director-General has not received:
 - (A) a concession under section 11C of the Act for the acquisition of another motor vehicle for the personal use of a family member; or
 - (B) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle for the personal use of a family member.
 - (5) For paragraph 11C (1) (a) of the Act, the acquisition of a locally-manufactured motor vehicle by a person who holds, or is performing the duties of, an office in the WTO (other than the Director-General), for the personal use of the person or of a member of the family of the person, is covered by these Regulations if:
 - (a) the vehicle is acquired within the first 6 months of the person's installation in Australia and the person has not previously received:
 - (i) a concession under section 11C of the Act for the acquisition of another motor vehicle; or
 - (ii) an exemption from indirect tax under section 11B of the Act on the importation of another motor vehicle; or
 - (b) the vehicle is acquired in exceptional circumstances to replace a motor vehicle for which the person has received:
 - (i) a concession under section 11C of the Act; or
 - (ii) an exemption from indirect tax under section 11B of the Act.

- (6) In subparagraphs (4) (b) (i) and (c) (i) and paragraph (5) (b):

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

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.

9B 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 person who made the acquisition is subject to an agreement in writing between the WTO and the Commonwealth 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 person disposes of the motor vehicle (except to another person entitled to an indirect tax concession under these Regulations 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 these Regulations 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 an acquisition of services or any other acquisition (except an acquisition covered by paragraph 9A (1) (d)) — the person assigns the services to another person (except to another person entitled to an indirect tax concession under these Regulations or another law of the Commonwealth in relation to similar acquisitions) in Australia or an external Territory;
 - (b) if the person 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 that the person 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) 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 paragraph, by a person who is not entitled to the concession.

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- (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 person 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, a person 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 person in writing that, in his or her opinion, the person's reasonable needs were met by that acquisition.
- (6) In this regulation, *person* includes the WTO.

9C Indirect tax concession scheme — claims for payment

A claim for payment under regulation 9A:

- (a) must be signed by, or for, the Director-General; 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 9A (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 WTO 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 WTO.

Note Paragraphs 9C (e) and (f) are intended to limit the number of claims from the WTO to one in each quarter, to minimise delays in the processing of claims.

9D 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 Director-General.

[4] After regulation 11*insert***12 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 9B (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.

Notes

1. These Regulations amend (in Schedule 1) Statutory Rules 1967 No. 175, as amended by 1969 No. 50; 1972 No. 181; 1983 No. 133; 1986 No. 70.
These Regulations also amend (in Schedule 2) Statutory Rules 1983 No. 22, as amended by 1983 No. 145; 1984 No. 216; 1985 No. 327; 1997 No. 394.
These Regulations also amend (in Schedule 3) Statutory Rules 1996 No. 40, as amended by 1997 No. 352.
These Regulations also amend (in Schedule 4) Statutory Rules 1972 No. 175, as amended by 1982 No. 136; 1986 No. 71.
These Regulations also amend (in Schedule 5) Statutory Rules 1979 No. 72.
These Regulations also amend (in Schedule 6) Statutory Rules 1997 No. 329.
These Regulations also amend (in Schedule 7) Statutory Rules 1992 No. 110.
These Regulations also amend (in Schedule 8) Statutory Rules 1971 No. 30, as amended by 1986 Nos. 68 and 72.
These Regulations also amend (in Schedule 9) Statutory Rules 1991 No. 42.
These Regulations also amend (in Schedule 10) Statutory Rules 1967 No. 80, as amended by 1986 No. 73.
These Regulations also amend (in Schedule 11) Statutory Rules 1997 No. 330.
These Regulations also amend (in Schedule 12) Statutory Rules 1997 No. 331.
These Regulations also amend (in Schedule 13) Statutory Rules 1982 No. 210.
These Regulations also amend (in Schedule 14) Statutory Rules 1991 No. 457, as amended by 1993 No. 107.
These Regulations also amend (in Schedule 15) Statutory Rules 1996 No. 229.
These Regulations also amend (in Schedule 16) Statutory Rules 1998 No. 41.

These Regulations also amend (in Schedule 17) Statutory Rules 1998 No. 135.

These Regulations also amend (in Schedule 18) Statutory Rules 1998 No. 66

These Regulations also amend (in Schedule 19) Statutory Rules 1983 No. 7.

These Regulations also amend (in Schedule 20) Statutory Rules 1970 No. 171, as amended by 1986 No. 75.

These Regulations also amend (in Schedule 21) Statutory Rules 1992 No. 162.

These Regulations also amend (in Schedule 22) Statutory Rules 1996 No. 144.

These Regulations also amend (in Schedule 23) Statutory Rules 1986 No. 67, as amended by 1986 No. 240; 1989 No. 341; 1991 No. 319; 1992 No. 238.

These Regulations also amend (in Schedule 24) Statutory Rules 1986 No. 66, as amended by 1986 No. 241.

These Regulations also amend (in Schedule 25) Statutory Rules 1996 No. 24.

2. Made by the Governor-General on *L* 2000, and notified in the *Commonwealth of Australia Gazette* on *L* 2000.

24 July
31 July