



Foreign States Immunities (Taxation) Regulations 2018

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 30 August 2018

Peter Cosgrove
Governor-General

By His Excellency's Command

Christian Porter
Attorney-General

Contents

Part 1—Preliminary	1
1 Name.....	1
2 Commencement	1
3 Authority.....	1
4 Schedules	1
5 Definitions	1
Part 2—Tax laws in relation to which immunity does not apply	2
6 No immunity in relation to certain tax laws of the Commonwealth.....	2
7 No immunity in relation to certain tax laws of New South Wales	2
8 No immunity in relation to certain tax laws of Victoria.....	3
9 No immunity in relation to certain tax laws of Queensland	3
10 No immunity in relation to certain tax laws of Western Australia	3
11 No immunity in relation to certain tax laws of South Australia	4
12 No immunity in relation to certain tax laws of Tasmania	4
13 No immunity in relation to certain tax laws of the Australian Capital Territory	4
14 No immunity in relation to certain tax laws of the Northern Territory.....	5
15 No immunity in relation to certain tax laws of Norfolk Island.....	5
Schedule 1—Repeals	6
<i>Foreign States Immunities Regulations 1987</i>	6

Part 1—Preliminary

1 Name

This instrument is the *Foreign States Immunities (Taxation) Regulations 2018*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	4 September 2018

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Foreign States Immunities Act 1985*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

5 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including law of Australia.

In this instrument:

Act means the *Foreign States Immunities Act 1985*.

Section 6

Part 2—Tax laws in relation to which immunity does not apply

6 No immunity in relation to certain tax laws of the Commonwealth

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of the Commonwealth	
Item	Law
1	<i>A New Tax System (Goods and Services Tax) Act 1999</i>
2	<i>A New Tax System (Luxury Car Tax) Act 1999</i>
3	<i>A New Tax System (Wine Equalisation Tax) Act 1999</i>
4	<i>Commonwealth Places (Mirror Taxes) Act 1998</i>
5	<i>Excise Act 1901</i>
6	<i>Fringe Benefits Tax Assessment Act 1986</i>
7	<i>Income Tax Assessment Act 1936</i>
8	<i>Income Tax Assessment Act 1997</i>
9	<i>International Tax Agreements Act 1953</i>
10	<i>Petroleum Resource Rent Tax Assessment Act 1987</i>
11	<i>Superannuation Guarantee (Administration) Act 1992</i>
12	<i>Taxation Administration Act 1953</i>

7 No immunity in relation to certain tax laws of New South Wales

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of New South Wales	
Item	Law
1	<i>Betting and Racing Act 1998 (NSW)</i>
2	<i>Betting Tax Act 2001 (NSW)</i>
3	<i>Commonwealth Places (Mirror Taxes Administration) Act 1998 (NSW)</i>
4	<i>Duties Act 1997 (NSW)</i>
5	<i>Emergency Services Levy Act 2017 (NSW)</i>
6	<i>Fire and Emergency Services Levy Act 2017 (NSW)</i>
7	<i>Gaming Machine Tax Act 2001 (NSW)</i>
8	<i>Health Insurance Levies Act 1982 (NSW)</i>
9	<i>Land Tax Act 1956 (NSW)</i>
10	<i>Land Tax Management Act 1956 (NSW)</i>
11	<i>Motor Vehicles Taxation Act 1988 (NSW)</i>

Laws of New South Wales

Item	Law
12	<i>Parking Space Levy Act 2009</i> (NSW)
13	<i>Payroll Tax Act 2007</i> (NSW)
14	<i>Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011</i> (NSW)
15	<i>Taxation Administration Act 1996</i> (NSW)

8 No immunity in relation to certain tax laws of Victoria

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of Victoria

Item	Law
1	<i>Commonwealth Places (Mirror Taxes Administration) Act 1999</i> (Vic.)
2	<i>Congestion Levy Act 2005</i> (Vic.)
3	<i>Duties Act 2000</i> (Vic.)
4	<i>Fire Services Property Levy Act 2012</i> (Vic.)
5	<i>Gambling Regulation Act 2003</i> (Vic.)
6	<i>Land Tax Act 2005</i> (Vic.)
7	<i>Payroll Tax Act 2007</i> (Vic.)

9 No immunity in relation to certain tax laws of Queensland

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of Queensland

Item	Law
1	<i>Commonwealth Places (Mirror Taxes Administration) Act 1999</i> (Qld)
2	<i>Duties Act 2001</i> (Qld)
3	<i>Land Tax Act 2010</i> (Qld)
4	<i>Payroll Tax Act 1971</i> (Qld)

10 No immunity in relation to certain tax laws of Western Australia

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of Western Australia

Item	Law
1	<i>Commonwealth Places (Mirror Taxes Administration) Act 1999</i> (WA)
2	<i>Duties Act 2008</i> (WA)

Part 2 Tax laws in relation to which immunity does not apply

Section 11

Laws of Western Australia

Item	Law
3	<i>Land Tax Act 2002 (WA)</i>
4	<i>Land Tax Assessment Act 2002 (WA)</i>
5	<i>Metropolitan Region Improvement Tax Act 1959 (WA)</i>
6	<i>Pay-roll Tax Act 2002 (WA)</i>
7	<i>Pay-roll Tax Assessment Act 2002 (WA)</i>
8	<i>Stamp Act 1921 (WA)</i>
9	<i>Taxation Administration Act 2003 (WA)</i>

11 No immunity in relation to certain tax laws of South Australia

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of South Australia

Item	Law
1	<i>Commonwealth Places (Mirror Taxes Administration) Act 1999 (SA)</i>
2	<i>Emergency Services Funding Act 1998 (SA)</i>
3	<i>Land Tax Act 1936 (SA)</i>
4	<i>Payroll Tax Act 2009 (SA)</i>
5	<i>Stamp Duties Act 1923 (SA)</i>
6	<i>Taxation Administration Act 1996 (SA)</i>

12 No immunity in relation to certain tax laws of Tasmania

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of Tasmania

Item	Law
1	<i>Commonwealth Places (Mirror Taxes Administration) Act 1999 (Tas.)</i>
2	<i>Duties Act 2001 (Tas.)</i>
3	<i>Land Tax Act 2000 (Tas.)</i>
4	<i>Land Tax Rating Act 2000 (Tas.)</i>
5	<i>Payroll Tax Act 2008 (Tas.)</i>
6	<i>Taxation Administration Act 1997 (Tas.)</i>

13 No immunity in relation to certain tax laws of the Australian Capital Territory

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of the Australian Capital Territory

Item	Law
1	<i>Duties Act 1999</i> (ACT)
2	<i>Emergencies Act 2004</i> (ACT)
3	<i>Land Tax Act 2004</i> (ACT)
4	<i>Payroll Tax Act 2011</i> (ACT)
5	<i>Planning and Development Act 2007</i> (ACT)
6	<i>Rates Act 2004</i> (ACT)
7	<i>Taxation Administration Act 1999</i> (ACT)
8	<i>Utilities Act 2000</i> (ACT)
9	<i>Utilities (Network Facilities Tax) Act 2006</i> (ACT)

14 No immunity in relation to certain tax laws of the Northern Territory

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of the Northern Territory

Item	Law
1	<i>Payroll Tax Act</i> (NT)
2	<i>Stamp Duty Act</i> (NT)
3	<i>Taxation Administration Act</i> (NT)

15 No immunity in relation to certain tax laws of Norfolk Island

For the purposes of section 20 of the Act, the provisions of the laws of Australia with respect to taxation set out in the following table are prescribed.

Laws of Norfolk Island

Item	Law
1	<i>Absentee Landowners Levy Act 1976</i> (Norfolk Island)
2	<i>Cheques (Duty) Act 1983</i> (Norfolk Island)
3	<i>Financial Institutions Levy Act 1985</i> (Norfolk Island)
4	<i>Land Administration Fees Act 1996</i> (Norfolk Island)

Schedule 1—Repeals

Foreign States Immunities Regulations 1987

1 The whole of the instrument

Repeal the instrument.