



Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Costa Rica, Guatemala and Cote d'Ivoire) Determination 2018

I, Marise Payne, Minister for Foreign Affairs, make the following determination.

Dated 29 November 2018

Marise Payne
Minister for Foreign Affairs

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1 Name

This instrument is the *Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Costa Rica, Guatemala and Cote d'Ivoire) Determination 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. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	
2. Schedule 1, Part 1	1 July 2015	1 July 2015
3. Schedule 1, Part 2	1 December 2016	1 December 2016

Note: This table relates only to the provisions of this instrument as originally made.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 section 10B of the *Diplomatic Privileges and Immunities Act 1967*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments
Part 1—Amendments taken to have commenced on
1 July 2015

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

1 Schedule 1 (after table item 12)

Insert:

12A	Costa Rica	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
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2 Schedule 1 (after table item 24)

Insert:

24A	Guatemala	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
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**Part 2—Amendments taken to have commenced on
1 December 2016**

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

3 Schedule 1 (after table item 12A)

Insert:

12B	Cote d'Ivoire	A member, or a family member of a member, of the administrative and technical staff, for personal use	As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if: (a) the acquisition is made within 6 months of the staff member's installation in Australia; and (b) no family member has received: (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle
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