

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

Contents

1 Name 1

2 Commencement 1

3 Authority 1

4 Schedules 1

Schedule 1—Amendments 2, 3

Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000 2

Part 1—Amendments taken to have commenced on 1 July 2015 2

Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000 3

Part 2—Amendments taken to have commenced on 1 December 2016 3

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 |

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 |

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 | |