

Diplomatic Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Fiji, Latvia, Nauru, Papua New Guinea, Samoa, Solomon Islands, Timor-Leste, Tonga and Vanuatu) Determination 2022

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

Dated 17 March 2022

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 (Fiji, Latvia, Nauru, Papua New Guinea, Samoa, Solomon Islands, Timor-Leste, Tonga and Vanuatu) Determination 2022*.

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 |
| Provisions | Commencement |
| 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 | 29 August 2019 |
| 3. Schedule 1, Part 2 | 5 November 2019 |
| 4. Schedule 1, Part 3 | 5 May 2021 |
| 5. Schedule 1, Part 4 | 1 July 2021 |

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 29 August 2019

Diplomatic Privileges and Immunities (Indirect Tax Concession

Scheme) Determination 2000

1 Schedule 1 (replace table item 63)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 63 | Solomon Islands | A member, or a family member of a member, of the administrative and technical staff, for personal use | As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:  (a) the acquisition is made within 6 months of the staff member’s installation in Australia; and  (b) no family member has received:  (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or  (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle |

Part 2—Amendments taken to have commenced on 5 November 2019

Diplomatic Privileges and Immunities (Indirect Tax Concession

Scheme) Determination 2000

2 Schedule 1 (replace table item 58)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 58 | Samoa | A member, or a family member of a member, of the administrative and technical staff, for personal use | As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:  (a) the acquisition is made within 6 months of the staff member’s installation in Australia; and  (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 3—Amendments taken to have commenced on 5 May 2021

Diplomatic Privileges and Immunities (Indirect Tax Concession

Scheme) Determination 2000

3 Schedule 1 (after table item 39)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 39A | Latvia | A member, or a family member of a member, of the administrative and technical staff, for personal use | As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:  (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 |

Schedule 1—Amendments

Part 4—Amendments taken to have commenced on 1 July 2021

Diplomatic Privileges and Immunities (Indirect Tax Concession

Scheme) Determination 2000

4 Schedule 1 (replace table item 20)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 20 | Fiji | A member, or a family member of a member, of the administrative and technical staff, for personal use | As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:  (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 |

5 Schedule 1 (after table item 45)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 45AA | Nauru | A member, or a family member of a member, of the administrative and technical staff, for personal use | As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:  (a) the acquisition is made within 6 months of the staff member’s installation in Australia; and  (b) no family member has received:  (i) a concession under section 10B of the Act for the acquisition of another motor vehicle; or  (ii) an exemption from indirect tax under subsection 8(1A) of the Act on the importation of another motor vehicle |

6 Schedule 1 (replace table item 51)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 51 | Papua New Guinea | A member, or a family member of a member, of the administrative and technical staff, for personal use | As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:  (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 |

7 Schedule 1 (repeal table item 16A and after table item 69)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 69AA | Timor-Leste | A member, or a family member of a member, of the administrative and technical staff, for personal use | As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:  (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 |

8 Schedule 1 (replace table items 69A, 69A.1, 69A.2 and 69A.3)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 69A | Tonga | A member, or a family member of a member, of the administrative and technical staff, for personal use | As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:  (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 |

9 Schedule 1 (after table item 74)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 74A | Vanuatu | A member, or a family member of a member, of the administrative and technical staff, for personal use | As for diplomatic staff, except that acquisition of a motor vehicle for personal use is covered only if:  (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 |