

Consular Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Lebanon and Zimbabwe) Determination 2024

I, Penny Wong, Minister for Foreign Affairs, make the following determination.

Dated 16th May 2024

Penny Wong

Minister for Foreign Affairs

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1 Name

 This instrument is the *Consular Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Lebanon and Zimbabwe) Determination 2024.*

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 | 6 February 2023 | 6 February 2023 |
| 3. Schedule 1, Part 2 | 13 April 2023 | 13 April 2023 |
| 4. Schedule 1, Part 3 | 1 April 2024 | 1 April 2024 |

Note: This table relates only to the provisions of this instrument as originally made.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 10A of the *Consular Privileges and Immunities Act 1972.*

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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 6 February 2023

Consular Privileges and Immunities (Indirect Tax Concession Scheme)

Determination 2000

1 Schedule 1 (replace table item 50)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 50 | Lebanon | A consular employee or a family member of a consular employee, for personal use | As for consular officers, except that acquisition of a motor vehicle for personal use is covered only if:(a) the acquisition is made within 6 months of the employee’s installation in Australia; and(b) no family member has received:(i) a concession under section 10A of the Act for the acquisition of another motor vehicle; or(ii) an exemption from indirect tax under subsection 6(1A) of the Act on the importation of another motor vehicle |

Part 2—Amendments taken to have commenced on 13 April 2023

Consular Privileges and Immunities (Indirect Tax Concession Scheme)

Determination 2000

1 Schedule 1 (after table item 100)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 101 | Zimbabwe | A consular employee or a family member of a consular employee, for personal use | As for consular officers, except that acquisition of a motor vehicle for personal use is covered only if:(a) the acquisition is made within 6 months of the employee’s installation in Australia; and(b) no family member has received:(i) a concession under section 10A of the Act for the acquisition of another motor vehicle; or(ii) an exemption from indirect tax under subsection 6(1A) of the Act on the importation of another motor vehicle |

Part 3—Amendments taken to have commenced on 1 April 2024

Consular Privileges and Immunities (Indirect Tax Concession Scheme)

Determination 2000

1 Amendments of listed provisions - Notes

Omit “Note: There are no exceptions to the standard package of concessions for posts headed by honorary consular officers for this country” (wherever occurring) and substitute “Note: There are no exceptions to the standard package of concessions for this country” in the following provisions of Schedule 1:

1. item 4;
2. item 5;
3. item 7;
4. item 10;
5. item 15;
6. item 22;
7. item 26;
8. item 27;
9. item 31;
10. item 33;
11. item 35;
12. item 38;
13. item 44;
14. item 47;
15. item 51;
16. item 52;
17. item 54;
18. item 55;
19. item 57;
20. item 59;
21. item 61;
22. item 62;
23. item 63;
24. item 65;
25. item 68;
26. item 78;
27. item 79;
28. item 80;
29. item 84;
30. item 87;
31. item 90;
32. item 93;
33. item 94.

2 Schedule 1 (replace table items 16 and 16A)

Insert:

|  |  |  |  |
| --- | --- | --- | --- |
| 16 | Costa Rica | A consular employee or a family member of a consular employee, for personal use | As for consular officers, except that acquisition of a motor vehicle for personal use is covered only if:(a) the acquisition is made within 6 months of the employee’s installation in Australia; and(b) no family member has received:(i) a concession under section 10A of the Act for the acquisition of another motor vehicle; or(ii) an exemption from indirect tax under subsection 6(1A) of the Act on the importation of another motor vehicle |