

Income Tax Assessment

No. 19 of 1967

An Act relating to the Exemption from Income Tax of Income of certain Representatives of Governments of Countries other than Australia and their Staffs and Families.

[Assented to 12 May 1967]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Income Tax Assessment Act 1967*. Short title and citation.

(2.) The *Income Tax Assessment Act 1936–1966** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Income Tax Assessment Act 1936–1967*.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. Section 23 of the Principal Act is amended by omitting sub-paragraphs (ii) to (v), inclusive, of paragraph (a) and inserting in their stead the following sub-paragraph:— Exemptions.

“ (ii) a representative in Australia of the government of any country (not being a person in relation to whom any of the provisions of the Vienna Convention on Diplomatic Relations, as having the force of law by virtue of the *Diplomatic Privileges and Immunities Act 1967*, apply or a person in relation to whom section twenty-three AAA of this Act applies), or a member of the official staff of such a representative, if the representative or member, as the case may be, is not an Australian citizen and is not ordinarily resident in Australia and that country grants in relation to Australia exemptions from taxes upon income corresponding with the exemptions having effect in relation to that country by virtue of this sub-paragraph; or ”.

* Act No. 27, 1936, as amended by No. 88, 1936; No. 5, 1937; No. 46, 1938; No. 30, 1939; Nos. 17 and 65, 1940; Nos. 58 and 69, 1941; Nos. 22 and 50, 1942; No. 10, 1943; Nos. 3 and 28, 1944; Nos. 4 and 37, 1945; No. 6, 1946; Nos. 11 and 63, 1947; No. 44, 1948; No. 66, 1949; No. 48, 1950; No. 44, 1951; Nos. 4, 28 and 90, 1952; Nos. 1, 28, 45 and 81, 1953; No. 43, 1954; Nos. 18 and 62, 1955; Nos. 25, 30 and 101, 1956; Nos. 39 and 65, 1957; No. 55, 1958; Nos. 12, 70 and 85, 1959; Nos. 17, 18, 58 and 108, 1960; Nos. 17, 27 and 94, 1961; Nos. 39 and 98, 1962; Nos. 34 and 69, 1963; Nos. 46, 68, 110 and 115, 1964; Nos. 33, 103 and 143, 1965; and Nos. 50 and 83, 1966.

4. After section 23 of the Principal Act the following section is inserted:—

Income of
consular
representatives
and of their
staffs and
families.

“ 23AAA.—(1.) The official salary of, and the income derived from sources out of Australia by, a person, other than an honorary consular officer, who—

(a) is the head of a consular post in Australia of any country;
or

(b) not being the head of such a post, is entrusted in the capacity of a consular officer with the exercise of consular functions at such a post,

is exempt from income tax.

“(2.) The remuneration received, in respect of the exercise of consular functions, by an honorary consular officer who—

(a) is the head of a consular post in Australia of any country;
or

(b) not being the head of such a post, is entrusted in the capacity of a consular officer with the exercise of consular functions at such a post,

is exempt from income tax.

“(3.) The official salary of, and the income derived from sources out of Australia by, a person who is employed in the administrative or technical service of a consular post in Australia of any country and is not otherwise engaged in any profession, business or occupation is exempt from income tax.

“(4.) The official salary of a person who is employed in the domestic service of a consular post in Australia of any country and is not otherwise engaged in any profession, business or occupation is exempt from income tax.

“(5.) The income derived from sources out of Australia by a member of the family of—

(a) a person to whom sub-section (1.) of this section applies;
or

(b) a person to whom sub-section (3.) of this section applies, where the head of the consular post concerned is not an honorary consular officer,

being a member of the family who forms part of the household of the person and is not engaged in any profession, business or occupation, is exempt from income tax.

“(6.) This section does not exempt from income tax any income derived by, or by a member of the family of, a person who is an Australian citizen or is ordinarily resident in Australia.

“(7.) Where the Treasurer is of the opinion that a country does not grant in relation to Australia exemptions from taxes upon income corresponding with the exemptions having effect in relation to that country by virtue of this section, he may, by instrument in writing published in the *Gazette*, direct that this section shall not apply in relation to that country except to such extent, if any, as is specified in the instrument.

“(8.) In this section, the expression ‘honorary consular officer’ has the same meaning as that expression has in the Vienna Convention on Consular Relations signed on behalf of the Commonwealth on the thirty-first day of March, One thousand nine hundred and sixty-four.”.

5. The amendments made by this Act apply to assessments in respect of income of the year of income that commences on the first day of July, One thousand nine hundred and sixty-seven, and in respect of income of all subsequent years of income.

Application of
amendments.