

Diplomatic and Consular Privileges Amendment Act 1988

No. 15 of 1988

An Act to amend the Diplomatic Privileges and Immunities Act 1967 and the Consular Privileges and Immunities Act 1972, and for related purposes

[Assented to 11 May 1988]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

PART I—PRELIMINARY

Short title

1. This Act may be cited as the Diplomatic and Consular Privileges Amendment Act 1988.

Commencement

2. This Act commences on the day on which it receives the Royal Assent.

PART II—AMENDMENT OF THE DIPLOMATIC PRIVILEGES AND IMMUNITIES ACT 1967

3. In this Part, "Principal Act" means the Diplomatic Privileges and Immunities Act 1967¹.

Application of amendments

4. The amendments of the Principal Act made by sections 5 and 7 apply, and shall be deemed to have applied, in relation to purchases made on or after 1 July 1987.

Interpretation

5. Section 4 of the Principal Act is amended by inserting in subsection (1) the following definitions:

" 'prescribed overseas country' means an overseas country prescribed by the regulations for the purposes of this definition;

'registered person' has the same meaning as in the Sales Tax Assessment Act (No. 1) 1930.".

Vienna Convention on Diplomatic Relations to have force of law

6. Section 7 of the Principal Act is amended by inserting in paragraph (2) (h) "and Trade" after "of Foreign Affairs".

7. After section 10 of the Principal Act the following section is inserted:

Exemption from sales tax for prescribed overseas mission

"10A. (1) Subject to this section, sales tax imposed under a law relating to sales tax is not payable in respect of goods that are:

- (a) purchased directly from a registered person by, or on behalf of, the head of a mission of a prescribed overseas country;
- (b) at the date of purchase, intended for the official use of the mission; and
- (c) the subject of an agreement between the head of the mission and the Commonwealth under subsection (3).

"(2) Subsection (1) does not apply in respect of goods that are intended for the official use of a mission where, by virtue of subsection (1), sales tax was not payable on any other goods of the same kind, or of a similar kind, intended for the official use of the mission and the Treasurer, by instrument in writing, declares that, in his or her opinion, the reasonable requirements of the mission have been adequately met by the other goods.

"(3) The head of a mission may agree with the Commonwealth that where, by virtue of subsection (1), sales tax is not payable on goods:

(a) the head of the mission will, if the goods are sold or otherwise disposed of in Australia or in an external Territory within 2 years after the date of purchase, pay to the Commonwealth, unless the Treasurer otherwise determines, an amount equal to the sales tax that, but for subsection (1), would have been payable in respect of the goods; and

(b) the head of the mission will, if the head or a former head of the mission has agreed to the condition set out in paragraph (a) in relation to other goods and has not fulfilled that condition—comply with such further conditions if any, as the Treasurer, by instrument in writing, determines (which may include a condition that the head of the mission gives security, satisfactory to the Treasurer, that he or she will comply with the agreement).".

References to the Minister for Industry, Technology and Commerce to replace references to the Minister for Industry and Commerce

8. The Principal Act is amended as set out in Schedule 1.

PART III—AMENDMENT OF THE CONSULAR PRIVILEGES AND IMMUNITIES ACT 1972

9. In this Part, "Principal Act" means the Consular Privileges and Immunities Act 1972².

Application of amendments

10. The amendments of the Principal Act made by sections 11 and 12 apply, and shall be deemed to have applied, in relation to purchases made on or after 1 July 1987.

Interpretation

11. Section 3 of the Principal Act is amended by inserting in subsection (1) the following definitions:

" 'prescribed overseas country' means an overseas country prescribed by the regulations for the purposes of this definition;

'registered person' has the same meaning as in the Sales Tax Assessment Act (No. 1) 1930.".

12. After section 8 of the Principal Act the following section is inserted:

Exemption from sales tax for prescribed overseas consular post

"8A. (1) Subject to this section, sales tax imposed under a law relating to sales tax is not payable in respect of goods that are:

- (a) purchased directly from a registered person by, or on behalf of, the head of a consular post of a prescribed overseas country;
- (b) at the date of purchase, intended for the official use of the consular post; and
- (c) the subject of an agreement between the head of the consular post and the Commonwealth under subsection (3).

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"(2) Subsection (1) does not apply in respect of goods that are intended for the official use of a consular post where, by virtue of subsection (1), sales tax was not payable on any other goods of the same kind, or of a similar kind, intended for the official use of the consular post and the Treasurer, by instrument in writing, declares that, in his or her opinion, the reasonable requirements of the consular post have been adequately met by the other goods.

"(3) The head of a consular post may agree with the Commonwealth that where, by virtue of subsection (1), sales tax is not payable on goods:

- (a) the head of the consular post will, if the goods are sold or otherwise disposed of in Australia or in an external Territory within 2 years after the date of purchase, pay to the Commonwealth, unless the Treasurer otherwise determines, an amount equal to the sales tax that, but for subsection (1), would have been payable in respect of the goods; and
- (b) the head of the consular post will, if the head or a former head of the consular post has agreed to the condition set out in paragraph (a) in relation to other goods and has not fulfilled that condition comply with such further conditions if any, as the Treasurer, by instrument in writing, determines (which may include a condition that the head of the consular post gives security, satisfactory to the Treasurer, that he or she will comply with the agreement).".

References to the Minister for Industry, Technology and Commerce to replace references to the Minister for Industry and Commerce

13. The Principal Act is amended as set out in Schedule 2.

SCHEDULE 1

Section 8

AMENDMENT OF THE DIPLOMATIC PRIVILEGES AND IMMUNITIES ACT 1967 TO REPLACE REFERENCES TO THE MINISTER FOR INDUSTRY AND COMMERCE WITH REFERENCES TO THE MINISTER FOR INDUSTRY, TECHNOLOGY AND COMMERCE

The Diplomatic Privileges and Immunities Act 1967 is amended by omitting from the following provisions "Minister for Industry and Commerce" and substituting "Minister for Industry, Technology and Commerce":

Subsection 8 (2), paragraphs 8 (3) (a) and (b), subsection 9 (2) and paragraphs 9(3) (a) and (b).

SCHEDULE 2

Section 13

AMENDMENT OF THE CONSULAR PRIVILEGES AND IMMUNITIES ACT 1972 TO REPLACE REFERENCES TO THE MINISTER FOR INDUSTRY AND COMMERCE WITH REFERENCES TO THE MINISTER FOR INDUSTRY, TECHNOLOGY AND COMMERCE

The Consular Privileges and Immunities Act 1972 is amended by omitting from the following provisions "Minister for Industry and Commerce" and substituting "Minister for Industry, Technology and Commerce":

Paragraph 6 (1) (a), subparagraphs 6 (1) (b) (i) and (ii), paragraphs 6 (2) (c) and 7 (2) (c), subsection 7 (3) and paragraphs 7 (4) (a) and (b).

NOTES

- No. 16, 1967, as amended. For previous amendments, see No. 69, 1972; No. 216, 1973; No. 91, 1976; No. 155, 1979; Nos. 41 and 70, 1980; Nos. 26 and 80, 1982; and No. 65, 1985.
- No. 62, 1972, as amended. For previous amendments, see No. 216, 1973; No. 91, 1976; No. 155, 1979; No. 70, 1980; Nos. 26, 80 and 115, 1982; No. 65, 1985; and No. 76, 1987.

[Minister's second reading speech made in— House of Representatives on 17 February 1988 Senate on 17 March 1988]