Consular Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2000 (No. 1)

I, ALEXANDER JOHN GOSSE DOWNER, Minister for Foreign Affairs, make this Determination under section 10A of the Consular Privileges and Immunities Act 1972.

Dated 27th June 2000

Minister for Foreign Affairs

1 Name of Determination
This Determination is the Consular Privileges and Immunities (Indirect Tax Concession Scheme) Amendment Determination 2000 (No. 1).

2 Commencement
This Determination commences on the commencement of the Consular Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000.

3 Amendment of Consular Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000
Schedule 1 amends the Consular Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000.
Schedule 1 Amendments
(Section 3)

[1] After paragraph 6 (1) (b)

*insert*

(ba) an acquisition of warehoused goods (within the meaning of the Customs Act 1901), the importation of which is covered by the exemption from customs duties, taxes and related charges provided for by paragraph 1 or 2 of Article 50, or Article 62, of the Convention and section 5 of the Act;

[2] Subparagraph 6 (2) (b) (i)

*omit*

to replace a motor vehicle that has been stolen or damaged beyond repair and

*insert*

in exceptional circumstances to replace a motor vehicle

[3] Sub-subparagraph 6 (2) (b) (ii) (B)

*omit*

a motor vehicle

*insert*

another motor vehicle

[4] Subparagraph 6 (2) (c) (i)

*omit*

to replace a motor vehicle that has been stolen or damaged beyond repair and

*insert*

in exceptional circumstances to replace a motor vehicle
[5]  Sub-subparagraph 6 (2) (c) (ii) (B)

omit
a motor vehicle

insert
another motor vehicle

[6]  Subparagraph 6 (2) (d) (i)

substitute

(i)  within the first 6 months of the employee's installation in Australia provided that the employee has not previously received:
   (A)  a concession under section 10A of the Act for the acquisition of another motor vehicle; or
   (B)  an exemption from indirect tax under subsection 6 (1A) of the Act on the importation of another motor vehicle; or

[7]  Subparagraph 6 (2) (d) (ii)

omit
to replace a motor vehicle that has been stolen or damaged beyond repair

insert
in exceptional circumstances to replace a motor vehicle

[8]  After subsection 6 (2)

insert

(3)  In subparagraphs (2) (b) (i), (c) (i) and (d) (ii): exceptional circumstances, in relation to the replacement of a motor vehicle, includes the original vehicle being stolen or damaged beyond repair.

[9]  Subsection 7 (1)

omit
(b),

insert
(b) or (ba),
[10] Subsection 7 (1), note
omit
(b).
insert
(b) or (ba),

[11] Subparagraph 8 (1) (a) (i)
omit
the same privileges and immunities under this Determination
insert
an indirect tax concession under this Determination or another law of the Commonwealth in relation to similar acquisitions

[12] Subparagraph 8 (1) (a) (ii)
omit
the same privileges and immunities under this Determination
insert
an indirect tax concession under this Determination or another law of the Commonwealth in relation to similar acquisitions

[13] Subparagraph 8 (1) (a) (iii)
omit
the same privileges and immunities under this Determination
insert
an indirect tax concession under this Determination or another law of the Commonwealth in relation to similar acquisitions

[14] After subsection 8 (1)
insert
(1A) For subparagraphs (1) (a) (i) and (ii):
(a) a sale of goods to a finance company as part of a sale and lease-back arrangement is not a disposal of the goods; and
(b) a person (the first person) is taken to have disposed of goods to which 1 of those subparagraphs applies within the period mentioned in that subparagraph to a person who is not entitled to an indirect tax concession in relation to similar acquisitions if:

(i) the first person disposes of the goods to a person (the second person) who is entitled to the concession; and

(ii) the second person disposes of the goods to another person; and

(iii) the series of disposals of the goods to other persons continues (if necessary) until the goods are eventually acquired, within the period mentioned in that paragraph, by a person who is not entitled to the concession.

[15] **Paragraph 8 (2) (a)**

*omit* for the acquisition

*insert* in relation to the acquisition

[16] **Paragraph 8 (2) (b)**

*omit* for the acquisition

*insert* in relation to the acquisition

[17] **After subsection 8 (2)**

*insert* (2A) However, for an acquisition to which subparagraph (1) (a) (i) or (ii) applies, a person is not required to repay an amount paid under section 10A of the Act in relation to a lease payment that relates to a period before the person disposes of the goods.
## Schedule 1, Item 2

### Substitute

| 2 | Argentina | 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 |

### Note

There are no exceptions to the standard package of concessions for this country.

## Schedule 1, Item 8

### Substitute

| 8 | Brazil |

| 8.1 | Any person, for the official use of the post | The concession is limited to telecommunications, electricity, gas, locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba) |

| 8.2 | A consular officer, for personal use | The concession is limited to locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba) |
[20] Schedule 1, after item 18

insert

19  Cyprus

Note  There are no exceptions to the standard package of concessions for posts headed by honorary consular officers for this country

[21] Schedule 1, item 21

substitute

21  Denmark

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.
[22] **Schedule 1, item 30**

*substitute*

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<thead>
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<th>30</th>
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<tbody>
<tr>
<td>30.1</td>
<td>Any person, for the official use of the post</td>
</tr>
</tbody>
</table>

| 30.2 | A consular officer, for personal use | The concession is limited to locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba) |

[23] **Schedule 1, after item 31**

*insert*

<table>
<thead>
<tr>
<th>32</th>
<th>Germany</th>
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</table>
| 32.1 | 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

### [24] Schedule 1, after item 33

<table>
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### [25] Schedule 1, item 41

<table>
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<tr>
<td>40.2</td>
<td>A consular officer, for personal use</td>
</tr>
<tr>
<td>41</td>
<td>Ireland</td>
</tr>
<tr>
<td>41.1</td>
<td>A consular employee or a family member of a consular employee, for personal use</td>
</tr>
</tbody>
</table>

The concession is limited to telecommunications, electricity, gas, locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)

The concession is limited to locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)

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

[26] Schedule 1, after item 42

insert

43 Italy

Note There are no exceptions to the standard package of concessions for this country

[27] Schedule 1, after item 49

insert

50 Lebanon

50.1 Any person, for the official use of the post

The concession is limited to services mentioned in paragraph 6 (1) (a), locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)

50.2 A consular officer, for personal use

The concession is limited to locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)

[28] Schedule 1, item 64

substitute

64 Nauru

Note There are no exceptions to the standard package of concessions for this country
[29] Schedule 1, item 66

*substitute*

| 66 | Netherlands | 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 |

[30] Schedule 1, items 71 and 72

*substitute*

| 71 | Peru |
| 71.1 | Any person, for the official use of the post | The concession is limited to telecommunications, electricity, gas, protection of premises services, locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba) |
| 71.2 | A consular officer, for personal use | The concession is limited to locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba) |
72 Philippines

72.1 Any person, for the official use of the post

The concession is limited to services mentioned in paragraph 6 (1) (a) and goods

72.2 A consular officer, for personal use

The concession is limited to locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)

[31] Schedule 1, after item 74

insert

75 Russia 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

[32] Schedule 1, after item 81

insert

82 Spain

82.1 Any person, for the official use of the post

The concession is limited to services mentioned in paragraph 6 (1) (a) and goods
82.2 A consular officer, for personal use

The concession is limited to locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)

[33] Schedule 1, after item 87

insert

88 Thailand

88.1 Any person, for the official use of the post

The concession is limited to services mentioned in paragraph 6 (1) (a) and goods

88.2 A consular officer, for personal use

The concession is limited to locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)

[34] Schedule 1, Item 92

substitute

92 Turkey 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
[35] Schedule 1, item 97

substitute

97 United States 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

[36] Schedule 1, item 100

substitute

100 Vietnam

100.1 Any person, for the official use of the post

The concession is limited to telecommunications, electricity, gas, locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)

100.2 A consular officer, for personal use

The concession is limited to locally-manufactured motor vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)
Additional amendments

Items 9, 12, 14, 18, 24, 42, 46, 56, 67, 69, 70, 74, 96, 98 and 101 in Schedule 1 are amended by omitting from column 4 ‘vehicles and goods that are freed from duties of excise by section 7 of the Act’ and inserting ‘vehicles, goods covered by paragraph 6 (1) (b) and alcohol and tobacco covered by paragraph 6 (1) (ba)’.