



# **Consular Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Costa Rica, Guatemala and Kazakhstan) Determination 2018**

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

Dated 23 October 2018

Marise Payne  
Minister for Foreign Affairs

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## 1 Name

This instrument is the *Consular Privileges and Immunities (Indirect Tax Concession Scheme) Amendment (Costa Rica, Guatemala and Kazakhstan) Determination 2018*.

## 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	1 July 2015	1 July 2015

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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## Schedule 1—Amendments

### Part 1—Amendments taken to have commenced on 1 July 2015

#### *Consular Privileges and Immunities (Indirect Tax Concession Scheme) Determination 2000*

##### 1 Schedule 1 (after table item 16)

Insert:

16A	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
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##### 2 Schedule 1 (after table item 34)

Insert:

34A	Guatemala	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
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### 3 Schedule 1 (after table item 45)

Insert:

46	Kazakhstan	A member, 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
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