

Sales Tax (Exemptions and Classifications)

No. 21 of 1967

An Act relating to the Exemption from Sales Tax of Goods for the use of Governments of Countries other than Australia and for the use of certain Representatives of those Governments 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:—

Short title and citation.

1.—(1.) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act 1967*.

(2.) The *Sales Tax (Exemptions and Classifications) Act 1935* 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 *Sales Tax (Exemptions and Classifications) Act 1935–1967*.

Commencement.

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

3. After section 5 of the Principal Act the following sections are inserted:—

Limitation on exemption from sales tax on imported goods for use by consuls, trade commissioners, &c.

“ 5A.—(1.) Item 71 in the First Schedule to this Act does not apply in respect of goods that are intended for the use of a consular post or person referred to in that item where any other goods of the same kind, or of a similar kind, that have been imported into Australia were, at the time when they were entered for home consumption under the *Customs Act 1901–1966*, intended for the use of the consular post or person and the Minister, by instrument in writing, declares that, in his opinion, the reasonable requirements of the consular post or person, as the case may be, have adequately been met by the other goods.

* Act No. 60, 1935, as amended by No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; No. 6, 1942; Nos. 35 and 44, 1943; No. 31, 1944; No. 36, 1945; Nos. 12 and 67, 1946; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; No. 44, 1952; No. 53, 1953; No. 45, 1954; No. 5, 1956; No. 71, 1957; Nos. 17 and 92, 1959; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961; No. 4, 1962; No. 44, 1963; No. 30, 1965; and Nos. 26 and 62, 1966.

“(2.) Item 71 in the First Schedule to this Act does not apply in respect of goods unless—

- (a) the person for whose use the goods are intended, or, if the goods are intended for the use of a consular post, the head of the post, agrees that, in the event of the goods being sold or otherwise disposed of in Australia within two years after the date of entry of the goods for home consumption under the *Customs Act 1901–1966*, he will, unless the Minister otherwise determines, pay an amount equal to the sales tax that, but for that item, would have been payable in respect of the goods; and
- (b) where the person so entering into an agreement has previously entered into a similar agreement in relation to any other goods and has committed a breach of that last-mentioned agreement—the person complies with such conditions, if any, as the Minister, by instrument in writing, determines (which may include a condition that the person give security, satisfactory to the Minister, that he will comply with the first-mentioned agreement).

“5B.—(1.) Item 72 in the First Schedule to this Act does not apply in respect of goods that are intended for the use of a consular post or person referred to in that item where any other goods of the same kind, or of a similar kind, that have been entered for home consumption under an Act relating to duties of excise were, at the time when they were so entered, intended for the use of the consular post or person and the Minister, by instrument in writing, declares that, in his opinion, the reasonable requirements of the consular post or person, as the case may be, have adequately been met by the other goods.

Limitation on exemption from sales tax on excisable goods for use by consuls, trade commissioners, &c.

“(2.) Item 72 in the First Schedule to this Act does not apply in respect of any goods unless—

- (a) the person for whose use the goods are intended, or, if the goods are intended for the use of a consular post, the head of the post, agrees that, in the event of the goods being sold or otherwise disposed of in Australia within two years after the date of entry of the goods for home consumption under an Act relating to duties of excise, he will, unless the Minister otherwise determines, pay an amount equal to the sales tax that, but for that item, would have been payable in respect of the goods; and
- (b) where the person so entering into an agreement has previously entered into a similar agreement in relation to any other goods and has committed a breach of that

last-mentioned agreement—the person complies with such conditions, if any, as the Minister, by instrument in writing, determines (which may include a condition that the person give security, satisfactory to the Minister, that he will comply with the first-mentioned agreement).”.

First Schedule.

4. The First Schedule to the Principal Act is amended by omitting items 71, 71A, 72 and 72A and inserting in their stead the following items:—

- “ 71. Goods that are imported and, at the time when they are entered for home consumption under the *Customs Act 1901-1966*, are intended for—
- (a) the official use of a consular post in Australia of any country;
 - (b) the official use of a Trade Commissioner in Australia of any country; or
 - (c) the personal use of—
 - (i) the head of a consular post in Australia of any country;
 - (ii) a person, not being the head of such a post, who is entrusted in the capacity of a consular officer with the exercise of consular functions at such a post;
 - (iii) a person who is employed in the administrative or technical service of such a post; or
 - (iv) a member of the family of a person referred to in sub-paragraph (i) or sub-paragraph (ii) of this paragraph,
 being goods that—
 - (d) are of a kind otherwise subject to duties of customs but are free from duties of customs by reason of their being intended for the use of that consular post or of that person; or
 - (e) are of a kind not subject to duties of customs but would, if they were of a kind so subject, be free from duties of customs by reason of their being intended for the use of that consular post or of that person
- ” Nos. 5 to 7
- “ 72. Goods that are of a kind otherwise subject to duties of excise but are free from duties of excise by reason of their being, at the time when they are entered for home consumption under an Act relating to duties of excise, intended for—
- (a) the official use of a consular post in Australia of any country;
 - (b) the official use of a Trade Commissioner in Australia of any country; or
 - (c) the personal use of—
 - (i) the head of a consular post in Australia of any country or a person, not being the head of such a post, who is entrusted in the capacity of a consular officer with the exercise of consular functions at such a post; or
 - (ii) a member of the family of a person referred to in the last preceding sub-paragraph
- ” Nos. 1 to 3
- “ 72A. Goods intended for official use, and not for sale, by the Government of any country, other than goods intended for the official use of the diplomatic mission, of a consular post or of a Trade Commissioner in Australia of that country
- ” Nos. 1 to 9”.