



## **Treasury Laws Amendment (2017 Measures No. 2) Regulations 2017**

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I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 16 November 2017

Peter Cosgrove  
Governor-General

By His Excellency's Command

Kelly O'Dwyer  
Minister for Revenue and Financial Services

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## 1 Name

This instrument is the *Treasury Laws Amendment (2017 Measures No. 2) Regulations 2017*.

## 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.

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<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. The whole of this instrument	The day after this instrument is registered.	18 November 2017

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Note: This table relates only to the provisions of this instrument as originally made.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 the following:

- the *A New Tax System (Goods and Services Tax) Act 1999*;
- the *Income Tax Assessment Act 1997*.

## 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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—Exempt entities

### *Income Tax Assessment Regulations 1997*

#### **1 Regulation 50-50.01 (heading)**

Repeal the heading, substitute:

#### **50-50.01 Prescribed institutions located outside Australia**

#### **2 Regulation 50-50.01**

Omit “paragraph 50-50(c)”, substitute “the purposes of paragraph 50-50(1)(c)”.

#### **3 Regulation 50-50.02**

Repeal the regulation, substitute:

#### **50-50.02 Prescribed institutions pursuing objectives principally outside Australia**

For the purposes of paragraph 50-50(1)(d) of the Act, each institution mentioned in an item in the following table, and each institution that is a member of that institution, is a prescribed institution for the period:

- (a) starting on the date specified in column 2 for the item; and
- (b) ending on the date specified (if any) in column 3 for the item.

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<b>Prescribed institutions pursuing objectives principally outside Australia</b>			
<b>Item</b>	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
	<b>Name of institution</b>	<b>Starting date</b>	<b>Ending date</b>
1	Alkitab Inc	1 July 1997	
2	Asia-Pacific Christadelphian Bible Mission Incorporated	1 July 1997	
3	Australian Advisory Council of the Christian Leaders' Training College of Papua New Guinea	1 July 1997	
4	Australian Evangelical Alliance Incorporated (Missions Interlink)	1 July 1997	
5	Steer Incorporated	1 July 1997	
6	The Trustees of the Marist Missions of the Pacific	1 July 1997	
7	Zebedee Investments Limited	1 July 1997	
8	Millennium Relief and Development Services Incorporated	3 September 2001	
9	The MITRE Corporation	1 July 2016	30 June 2022

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#### **4 Regulation 50-50.03**

Omit “paragraph 50-70(c)”, substitute “the purposes of paragraph 50-70(1)(c)”.

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## Schedule 2—Tourist refund scheme

### *A New Tax System (Goods and Services Tax) Regulations 1999*

#### 1 Subregulations 168-5.10(1) to (3)

Repeal the subregulations, substitute:

- (1) The acquirer must present to an officer of Customs, on request, at a TRS verification facility:
  - (a) the tax invoice relating to the goods; and
  - (b) as many of the following as are requested:
    - (i) the goods;
    - (ii) the acquirer's passport;
    - (iii) documents that confirm the acquirer's entitlement to leave the indirect tax zone on an aircraft or ship (for example, the acquirer's boarding pass or ticket).
- (2) However, if a TRS verification facility enables an acquirer to lodge a claim for payment, the acquirer may instead:
  - (a) complete a claim for payment; and
  - (b) include the acquirer's tax invoice with the claim; and
  - (c) lodge the claim for payment at the TRS verification facility.

Note: A TRS verification facility may enable an acquirer to lodge a claim for payment, for example, by placing the claim in a drop box facility.

- (3) The acquirer must comply with subregulation (1) or (2):
  - (a) if the acquirer is leaving the indirect tax zone on an aircraft—at least 30 minutes before the aircraft's scheduled departure time; or
  - (b) if the acquirer is leaving the indirect tax zone on a ship—at least 60 minutes before the ship's scheduled departure time.

Note: The scheduled departure time of an aircraft or ship may change, for example, because of a delay.

#### 2 Subregulation 168-5.10C(1)

After “request”, insert “, at a TRS verification facility”.

#### 3 Subregulation 168-5.10C(2)

Repeal the subregulation, substitute:

- (2) However, if a TRS verification facility enables an acquirer to lodge a claim for payment, the acquirer may instead:
  - (a) complete a claim for payment; and
  - (b) include the following documents with the claim:
    - (i) the acquirer's tax invoice;
    - (ii) documentary evidence referred to in paragraph (1)(b);
    - (iii) documentary evidence referred to in subparagraph (1)(c)(i) or (ii); and
  - (c) lodge the claim for payment at the TRS verification facility.

Note: A TRS verification facility may enable an acquirer to lodge a claim for payment, for example, by placing the claim in a drop box facility.

(2A) The acquirer must comply with subregulation (1) or (2):

- (a) if the acquirer is leaving the indirect tax zone on an aircraft—at least 30 minutes before the aircraft's scheduled departure time; or
- (b) if the acquirer is leaving the indirect tax zone on a ship—at least 60 minutes before the ship's scheduled departure time.

Note: The scheduled departure time of an aircraft or ship may change, for example, because of a delay.

#### **4 Paragraph 168-5.12(1)(a)**

Omit “regulation 168-5.10”, substitute “subregulations 168-5.10(1) and (3) or subregulations 168-5.10C(1) and (2A)”.

#### **5 Regulation 168-5.13**

Repeal the regulation.

#### **6 Regulation 168-5.17 (heading)**

Repeal the heading, substitute:

##### **168-5.17 Processing claim for payment**

#### **7 Paragraph 168-5.17(1)(a)**

Omit “regulation 168-5.13”, substitute “subregulations 168-5.10(2) and (3) or subregulations 168-5.10C(2) and (2A)”.

#### **8 Subregulation 168-5.17(3)**

Repeal the subregulation, substitute:

- (3) The payment must be made within 60 days after whichever is the later of the following:
  - (a) the day the Comptroller-General of Customs receives the claim;
  - (b) if the Comptroller-General of Customs asks the acquirer to give information relating to the claim for payment—the day the Comptroller-General receives the information.

#### **9 Clause 104 of Part 2 of Schedule 15 (heading)**

Repeal the heading, substitute:

##### **104 Processing claim for payment**

#### **10 In the appropriate position in Schedule 15**

Insert:

## **Part 5—Amendments made by the Treasury Laws Amendment (2017 Measures No. 2) Regulations 2017**

### **107 Claim for payment**

- (1) The amendments made by Schedule 2 to the *Treasury Laws Amendment (2017 Measures No. 2) Regulations 2017* apply on and after the start day in relation to a claim for payment under Division 168:
  - (a) made on or after that start day; or
  - (b) made, but not finally dealt with, before that start day.
- (2) In this clause:

**Division 168** means Division 168 of these Regulations and includes that Division as affected by Division 25 of the *A New Tax System (Wine Equalisation Tax) Regulations 2000*.

**start day** means the first day of the month following the day that Schedule 2 to the *Treasury Laws Amendment (2017 Measures No. 2) Regulations 2017* commences.