



## **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.

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

Note: This table relates only to the provisions of this instrument as originally made.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

- (a) the *A New Tax System (Goods and Services Tax) Act 1999*;
- (b) 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

## 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.

<b>Prescribed institutions pursuing objectives principally outside Australia</b>			
<b>Item</b>	<b>Column 1 Name of institution</b>	<b>Column 2 Starting date</b>	<b>Column 3 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

#### 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:



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## **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.