



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

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

Contents

1	Name.....	1
2	Commencement	1
3	Authority.....	1
4	Schedules.....	1
	Schedule 1—Exempt entities	2
	<i>Income Tax Assessment Regulations 1997</i>	2
	Schedule 2—Tourist refund scheme	3
	<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>	3

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Prescribed institutions pursuing objectives principally outside Australia			
Item	Column 1 Name of institution	Column 2 Starting date	Column 3 Ending date
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)”.

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.