



Fringe Benefits Tax Assessment Act 1986

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Volume 1: sections 1–78A
Volume 2: sections 90–167
Schedule
Endnotes

Each volume has its own contents

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About this compilation

This compilation

This is a compilation of the *Fringe Benefits Tax Assessment Act 1986* that shows the text of the law as amended and in force on 1 January 2023 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part VII—Collection and recovery of tax

Division 1—General

90 When tax payable

Subject to this Part, tax assessed in respect of a year of tax becomes due and payable, or shall be deemed to have become due and payable, as the case requires, on 21 May in the next year of tax.

Note: For provisions about collection and recovery of tax, see Part 4-15 in Schedule 1 to the *Taxation Administration Act 1953*.

93 Unpaid tax

- (1) If any of the tax (including additional tax) which a person is liable to pay remains unpaid after the time by which the tax is due to be paid, the person is liable to pay the general interest charge on the unpaid amount for each day in the period that:
 - (a) started at the beginning of the day by which the tax was due to be paid; and
 - (b) finishes at the end of the last day on which, at the end of the day, any of the following remains unpaid:
 - (i) the tax;
 - (ii) general interest charge on any of the tax.
- (2) The amount of the general interest charge is taken to be additional tax payable under this section.

Note: The general interest charge is worked out under Part IIA of the *Taxation Administration Act 1953*.

100 Person in receipt or control of money of non-resident

- (1) A person who has authority to receive, control or dispose of money belonging to a non-resident who is liable to an amount of tax shall, when required by the Commissioner by notice in writing served on

Section 100

the person, pay the amount of tax and, by force of this section, is, when so required:

- (a) authorised and required to retain from time to time any money that comes to the person on behalf of the non-resident or so much of it as is sufficient to pay the amount of tax payable by the non-resident;
 - (b) made personally liable for the amount of tax after it becomes payable to the extent of any amount so retained, or which should have been so retained, under paragraph (a); and
 - (c) indemnified for all payments that the person makes pursuant to this section.
- (2) For the purposes of subsection (1), a person who is liable to pay money to a non-resident shall be deemed to be a person who has the control of money belonging to the non-resident, and all money due by the person to the non-resident shall be deemed to be money that comes to the person on behalf of the non-resident.
- (3) Where the Commonwealth, a State or Territory, or an authority of the Commonwealth, a State or Territory has the receipt, control or disposal of money belonging to a non-resident, this section (other than paragraph (1)(b)) applies to and in relation to the Commonwealth, the State or the Territory, or the authority of the Commonwealth, of the State or of the Territory, as the case may be, in the same manner as it applies to and in relation to any other person.
- (4) In this section, *tax* includes additional tax under section 93.

Division 2—Collection by instalments

Subdivision A—General

101 Interpretation

- (1) In sections 93, 100 and 129, but not in any other section of this Act, *tax* includes an instalment of tax payable under this Division.
- (2) In sections 100 and 129, but not in any other section of this Act, *tax* includes additional tax payable under subsection 112(4).
- (3) The ascertainment of the notional tax amount, or the amount of any instalment of tax, in accordance with this Division shall not be deemed to be an assessment within the meaning of any of the provisions of this Act.

102 Liability to pay instalments of tax

For the purpose of securing generally the more expeditious collection of tax, an employer is liable to pay, in accordance with this Division, 4 instalments of tax in respect of each year of tax.

103 When instalment of tax payable

- (1) Subject to this Division, the 4 instalments of tax payable in respect of a year of tax are due and payable as follows:

When instalments of tax are due and payable		
Item	This instalment ...	is due and payable on:
1	first instalment	21 July in that year of tax
2	second instalment	21 October in that year of tax
3	third instalment	21 January in that year of tax
4	fourth instalment	21 April in the next year of tax

Section 104

- (2) Despite subsection (1), and subject to this Division, if an employer is a deferred BAS payer on the day specified as the day on which an instalment is due and payable under subsection (1), that instalment is instead due and payable as specified in the following table:

When instalments of tax are due and payable		
Item	If subsection (2) applies to this instalment:	the instalment is due and payable on:
1	first instalment	28 July in that year of tax
2	second instalment	28 October in that year of tax
3	third instalment	28 February in that year of tax
4	fourth instalment	28 April in the next year of tax

Note: For provisions about collection and recovery of instalments of fringe benefits tax, see Part 4-15 in Schedule 1 to the *Taxation Administration Act 1953*.

104 Notice of the amount of an instalment

An employer must notify the Commissioner, in the approved form, of the amount of an instalment on or before the day on which the instalment is due and payable.

105 Credit for instalments payable

- (1) An employer is entitled to a credit when the Commissioner:
- (a) makes an assessment of the tax payable by the employer for a year of tax; or
 - (b) determines that no tax is payable.

Note: The employer's first return for the year of tax is treated as an assessment: see section 72.

- (2) The credit is equal to:
- the total of each instalment (if any) payable by the employer for the year of tax;

reduced by:

- the total of any credits the employer has claimed under section 112A because of one or more instalments of tax for the year of tax.

Note: An employer can claim a credit under section 112A in some cases where the amount by reference to which an instalment is worked out reduces during the year of tax.

- (3) The making of the assessment or determination, and the resulting credit entitlement, do not affect the liability to pay an instalment.

Note: How the credit is applied is set out in Division 3 of Part IIB of the *Taxation Administration Act 1953*.

Subdivision C—Working out the amount of instalments

109 Interpretation

In this Subdivision:

employer's estimate, in relation to an employer, in relation to an instalment of tax in relation to a year of tax, means the amount shown in a statement by the employer under subsection 112(1) in relation to the instalment as the employer's estimate of the tax that will be payable by the employer in respect of the year of tax.

estimated tax, in relation to an employer in relation to a year of tax, means the amount determined, or last determined, as the case requires, under subsection 112(2) or (3) as the estimated tax of the employer in respect of the year of tax.

GIC period, in relation to an instalment in relation to a year of tax, has the meaning given by the following table:

Part VII Collection and recovery of tax

Division 2 Collection by instalments

Section 109

GIC period			
Item	For this instalment in that year of tax:	GIC period is this period if this instalment is due and payable under subsection 103(1):	GIC period is this period if this instalment is due and payable under subsection 103(2):
1	first instalment	the period starting at the beginning of 21 July, and finishing at the end of 20 October, in the year of tax	the period starting at the beginning of 28 July, and finishing at the end of 27 October, in the year of tax
2	second instalment	the period starting at the beginning of 21 October, and finishing at the end of 20 January, in the year of tax	the period starting at the beginning of 28 October, and finishing at the end of 27 February, in the year of tax
3	third instalment	the period starting at the beginning of 21 January in the year of tax and finishing at the end of 20 April in the next year of tax	the period starting at the beginning of 28 February in the year of tax and finishing at the end of 27 April in the next year of tax
4	fourth instalment	the period starting at the beginning of 21 April, and finishing at the end of 20 May, in the next year of tax	the period starting at the beginning of 28 April, and finishing at the end of 20 May, in the next year of tax

relevant fraction, in relation to an instalment, means:

- (a) 0.25 for a first instalment; or
- (b) 0.50 for a second instalment; or
- (c) 0.75 for a third instalment; or
- (d) 1.00 for a fourth instalment.

110 Notional tax amount

- (1) An employer's *notional tax amount* for a year of tax (the *current year*) as at a particular time (the *test time*) is worked out using the table, except as provided in subsections (3), (4) and (5).

Working out an employer's notional tax amount

Item	In this case:	The <i>notional tax amount</i> is:
1	No other item applies	the amount of the employer's tax for the most recent year of tax (the <i>base year</i>) for which the Commissioner has made an assessment before the test time.
2	Before the test time, the Commissioner has determined that no tax is payable by the employer for a year of tax, and there is no later year of tax for which the Commissioner has made an assessment of the employer's tax before the test time	nil
3	There is no year of tax for which the Commissioner has, before the test time, made an assessment of the employer's tax or determined that no tax is payable by the employer	nil
4	The notional tax amount would otherwise be worked out under item 1 and: (a) the rate of tax declared by the Parliament for the current year is different from the rate declared for the base year; and (b) the regulations provide for varying the notional tax amount of employers for the current year	if the test time is before the prescribed day—the notional tax amount worked out under item 1; or if the test time is on and after the prescribed day—that amount as varied in accordance with the regulations.

Section 110

Note: The employer's first return for the year of tax is treated as an assessment: see section 72.

- (3) The Commissioner may determine that the employer's **notional tax amount** for the current year is such amount as the Commissioner estimates will be the tax payable by the employer for that year, if the Commissioner has reason to believe that that tax will exceed:
- (a) if the notional tax amount would otherwise be worked out under item 1 or 4 of the table in subsection (1)—the amount of the employer's tax for the base year; or
 - (b) if the notional tax amount would otherwise be worked out under item 2 or 3 of the table in subsection (1)—nil.
- (4) Where the Commissioner makes a determination under subsection (3):
- (a) the Commissioner shall cause a notice in writing to be served on the employer specifying:
 - (i) the notional tax amount determined by the Commissioner; and
 - (ii) the date on which the determination takes effect, being a date not less than 30 days after the date of service of the notice; and
 - (b) subject to subsection (5), the notional tax amount of the employer in respect of the year of tax is, on and after the date specified in the notice, the amount determined by the Commissioner.
- (5) Where, in relation to an instalment of tax in respect of a year of tax, being an instalment that becomes due and payable after the end of a quarter, an employer has estimated pursuant to subsection 112(1) the amount of tax that will be payable in respect of that year of tax and has furnished to the Commissioner a statement in accordance with that subsection, then, on and after the last day of the quarter and until such time as there is a further application of this subsection in relation to a subsequent instalment of tax payable by the employer, the notional tax amount of the employer in respect of the year of tax is, or shall be deemed to

have been, as the case requires, an amount equal to the estimated tax.

111 Amount of instalment of tax

- (1) The amount of an instalment of tax of an employer for a year of tax that becomes due and payable after the end of a quarter is the amount worked out using this formula, if the amount is positive:

$$\left[\begin{array}{c} \text{Notional} \\ \text{tax amount} \end{array} \times \begin{array}{c} \text{Relevant} \\ \text{fraction} \end{array} \right] - \left[\begin{array}{c} \text{Previous} \\ \text{instalments} \end{array} - \begin{array}{c} \text{Previous} \\ \text{credits} \end{array} \right]$$

Otherwise, the amount of the instalment is nil.

Note: If the notional tax amount is too small, the instalment may not be payable: see subsection (2).

- (1A) For the purposes of the formula in subsection (1):

notional tax amount means the employer's notional tax amount for the year of tax, as at the end of the last day of that quarter.

previous credits means the total of any credits the employer has claimed under section 112A because of one or more instalments of tax for the same year of tax that became due and payable before that day.

previous instalments means the total of any instalments of tax for the same year of tax that became due and payable by the employer before that day.

- (2) An instalment of tax in respect of a year of tax that would otherwise become due and payable by an employer after the end of a quarter is not payable if:
- (a) the instalment is calculated by reference to a notional tax amount ascertained under subsection 110(1); and
 - (b) the notional tax amount by reference to which the instalment was calculated is less than:

Section 112

- (i) if a determination of an amount is in force under subsection (3) in respect of the year of tax—that amount; or
 - (ii) in any other case—\$1,000; and
 - (c) unless that quarter is the first quarter in the year of tax—because of one or more previous applications of this subsection, the instalment that would otherwise have become due and payable by the employer after the end of the previous quarter is not payable.
- (3) The Commissioner may, by legislative instrument, determine an amount other than \$1,000 as the amount applicable for the purposes of subsection (2) in respect of a year or years of tax specified in the determination.

112 Estimated tax

- (1) An employer may, not later than the date on which an instalment of tax in respect of a year of tax is due and payable or within such further period as the Commissioner allows:
- (a) make an estimate of the amount of the tax (if any) that will be payable by the employer in respect of that year of tax; and
 - (b) furnish to the Commissioner a written statement, in the approved form, showing:
 - (i) the amount so estimated; and
 - (ii) the basis on which the estimate has been made;
- unless the employer has previously furnished a statement under this subsection in relation to the instalment of tax.
- (2) Where an employer furnishes to the Commissioner, in relation to an instalment of tax, a statement under subsection (1), the estimated tax is, subject to subsection (3), an amount equal to the employer's estimate.
- (3) Where, having regard to information in returns furnished by the employer and any other information in the Commissioner's possession, the Commissioner has reason to believe that the

amount of tax that will be payable by the employer in respect of the year of tax is greater than the employer's estimate:

- (a) the Commissioner may estimate the amount that, in the Commissioner's opinion, should have been the amount estimated by the employer pursuant to subsection (1) in respect of that year of tax; and
- (b) the estimated tax is:
 - (i) an amount equal to the amount of tax so estimated by the Commissioner; or
 - (ii) the amount that would be the notional tax amount of the employer in respect of the year of tax if the employer had not furnished a statement under subsection (1);whichever is the less.

112A Credit in certain cases where amount of instalment is nil

- (1) If an amount worked out using the formula in subsection 111(1) is negative, the employer is entitled to claim a credit equal to that amount, expressed as a positive amount.

Note: This will happen if the notional tax amount has reduced since the end of an earlier quarter because, for example:

- the employer has made an estimate under section 112 of its tax for the current year; or
- an assessment has been made for a more recent year of tax before the current year.

- (2) A claim for a credit must be made in the approved form after the end of the quarter.

Note: How the credit is applied is set out in Division 3 of Part IIB of the *Taxation Administration Act 1953*.

112B Liability to GIC on shortfall in quarterly instalment worked out on the basis of estimated tax

- (1) An employer is liable to pay the general interest charge under this section if:
 - (a) in order to determine the amount of an instalment of tax (the ***underpaid instalment***) of the employer for a year of tax, an

Section 112B

amount (whether positive, negative or nil) (the **actual amount**) was worked out using the formula in subsection 111(1); and

- (b) because of subsection 110(5), the notional tax amount used in working out the actual amount was an estimate by the employer under subsection 112(1); and
- (c) that notional tax amount is less than 90% of the employer's tax assessed for the year of tax; and
- (d) that assessed tax has become due and payable.

Note: Paragraph (1)(b) is not satisfied if the notional tax amount used in working out the actual amount was estimated tax worked out under subsection 112(3) because the Commissioner disagrees with the employer's estimate.

- (2) The employer is liable to pay the charge, for each day in the GIC period, on the amount (if any) by which the actual amount is *less than* the amount (whether positive, negative or nil) worked out using the formula:

$$\left[\begin{array}{l} \text{Minimum} \\ \text{tax amount} \end{array} \times \begin{array}{l} \text{Relevant} \\ \text{fraction} \end{array} \right] - \left[\begin{array}{l} \text{Previous} \\ \text{instalments} \end{array} - \begin{array}{l} \text{Previous} \\ \text{credits} \end{array} \right]$$

- (3) For the purposes of the formula in subsection (2):

minimum tax amount means the lesser of:

- (a) the amount that, apart from subsection 110(5), would have been the notional tax amount used in working out the actual amount; and
- (b) the employer's tax assessed for the year of tax.

previous credits means the total of any credits the employer has claimed under section 112A because of one or more instalments of tax for the same year of tax that became due and payable before that day.

previous instalments means the total of any instalments of tax for the same year of tax that became due and payable by the employer before the day on which the underpaid instalment became due and

payable (or would have become due and payable if the actual amount had been positive).

- (4) The amount of the general interest charge is taken to be **additional tax** payable under this section.

113 Notice of alteration of amount of instalment

Where, by reason of the operation of subsection 112(3), the amount payable by an employer as an instalment of tax is greater than the instalment that would have been payable if it had been ascertained by reference to the employer's estimate, the Commissioner shall cause to be served on the employer a notice in writing specifying:

- (a) the amount of the increase in the instalment of tax that became payable by reason of subsection 112(3); and
- (b) a date as the due date for payment of that amount, being a date not less than 14 days after the date of service of the notice;

and the amount of the increase in the instalment of tax so specified is, notwithstanding section 103, due and payable on the date so specified.

Part X—Statutory evidentiary documents

123 Retention of statutory evidentiary documents

- (1) For the purposes of Part III, where an employer fails to retain, for the retention period, a statutory evidentiary document given to or made by the employer, the statutory evidentiary document shall be deemed never to have been given to or made by the employer.
- (2) For the purposes of sections 10A and 10B, where an employer fails to retain, for the retention period, statutory evidentiary documents, being log book records or odometer records maintained by or on behalf of the employer, those documents shall be deemed never to have been maintained.
- (3) For the purposes of subparagraph 24(1)(c)(ia) or (i), where an employer fails to retain, for the retention period, statutory evidentiary documents, being substitute documentary evidence maintained by or on behalf of the employer, those documents shall be deemed never to have been maintained.
- (4) Where:
 - (a) a statutory evidentiary document (in this subsection referred to as the *original document*) in relation to an employer is lost or destroyed; and
 - (b) the employer has a document (the *substitute document*) that:
 - (i) is a copy of the original document; or
 - (ii) properly records all of the matters as set out in the original document and was in existence when the original document was lost or destroyed;the substitute document shall be deemed, for the purposes of this section, to be, and to have been at all times after the original document was lost or destroyed, the original document.
- (5) Where:

- (a) a statutory evidentiary document in relation to an employer is lost or destroyed; and
- (b) the Commissioner is satisfied that:
 - (i) the employer took all reasonable precautions to prevent loss or destruction of the document; and
 - (iii) subsection (4) does not apply in relation to the document; andsubsection (1), (2) or (3), as the case requires, does not apply, and shall be deemed not to have applied, at any time after the document was lost or destroyed.
- (6) Where:
 - (a) a provision of this Act makes provision for a person to give a statutory evidentiary document (in this subsection referred to as the *original document*) to an employer;
 - (b) the original document is lost or destroyed before it is given to the employer; and
 - (c) the Commissioner is satisfied that:
 - (i) the person took all reasonable precautions to prevent loss or destruction of the document; and
 - (iii) the person does not have a document that:
 - (A) is a copy of the original document; or
 - (B) properly records all of the matters set out in the original document and was in existence when the original document was lost or destroyed; andthat provision of this Act has effect as if the original document had been given by the person to the employer and had been retained by the employer for the retention period.
- (7) Nothing in section 74 prevents the amendment of an assessment for the purpose of giving effect to this section.

Section 123A

123A When business use percentage and estimate of business kilometres must be specified

If a provision requires a business use percentage or an estimate of the number of business kilometres to be specified, it must be specified in writing on or before the declaration date for the FBT year.

123B Substantiation requirements not to apply in special circumstances

- (1) The substantiation rules do not apply in relation to a benefit if the nature and quality of evidence that a person has satisfies the Commissioner that the taxable value of the benefit is not greater than the amount specified in the taxpayer's return for the FBT year as the taxable value of that benefit.
- (3) The Commissioner may only make a decision under subsection (1):
 - (a) in the course of reviewing on the Commissioner's own motion the affairs of the employer; or
 - (b) in considering an objection against the assessment of the employer of the year of tax; or
 - (c) in considering whether to make an amendment of the assessment of the employer of the year of tax in response to a request made by the employer before the commencement of this section.
- (4) This section does not apply to a declaration made for the purposes of this Act.
- (5) If:
 - (a) an employer makes an application under subsection 82(1) or (2), as in force immediately before the commencement of section 113 of the *Taxation Laws Amendment Act (No. 3) 1991*; and
 - (b) the period mentioned in the subsection concerned ended before the commencement of this section;the following provisions have effect:

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- (c) the Commissioner, the Tribunal or the Federal Court of Australia, as the case requires, when making a decision on the application, must disregard subsection (1) of this section;
 - (d) if the Commissioner, the Tribunal or the Federal Court of Australia, as the case requires, grants the application:
 - (i) the employer's objection has no effect to the extent that it relates to grounds based on subsection (1) of this section; and
 - (ii) the Tribunal or the Federal Court of Australia, when making a decision under:
 - (A) paragraph 86A(a) of this Act, as in force immediately before the commencement of section 113 of the *Taxation Laws Amendment Act (No. 3) 1991*; or
 - (B) paragraph 14ZZK(a) or 14ZZO(a) of the *Taxation Administration Act 1953*, as the case requires;must disregard subsection (1) of this section.
- (6) This section applies to a benefit provided before, at or after the commencement of this section.

Part XA—Endorsement of registered charities etc.

123C Endorsement by Commissioner as public benevolent institution

- (1) The Commissioner must endorse an entity as a public benevolent institution if:
 - (a) the entity is entitled to be endorsed as a public benevolent institution (see subsection (2)); and
 - (b) the entity has applied for that endorsement in accordance with Division 426 in Schedule 1 to the *Taxation Administration Act 1953*.
- (2) An entity is entitled to be endorsed as a public benevolent institution if the entity:
 - (a) is a registered public benevolent institution; and
 - (b) has an ABN; and
 - (c) is not an employer in relation to which step 2 of the method statement in subsection 5B(1E) applies.

123D Endorsement by Commissioner as health promotion charity

- (1) The Commissioner must endorse an entity as a health promotion charity if:
 - (a) the entity is entitled to be endorsed as a health promotion charity (see subsection (2)); and
 - (b) the entity has applied for that endorsement in accordance with Division 426 in Schedule 1 to the *Taxation Administration Act 1953*.
- (2) An entity is entitled to be endorsed as a health promotion charity if the entity:
 - (a) is a registered health promotion charity; and
 - (b) has an ABN; and

- (c) is not an employer in relation to which step 2 of the method statement in subsection 5B(1E) applies.

123E Endorsement by Commissioner as registered charity (other than public benevolent institution or health promotion charity)

- (1) The Commissioner must endorse an entity as a registered charity covered by table item 1 in subsection 65J(1) if:
- (a) the entity is entitled to be endorsed as a registered charity covered by table item 1 in subsection 65J(1) (see subsection (2)); and
 - (b) the entity has applied for that endorsement in accordance with Division 426 in Schedule 1 to the *Taxation Administration Act 1953*.
- (2) An entity is entitled to be endorsed as a registered charity covered by table item 1 in subsection 65J(1) if the entity:
- (a) is a registered charity covered by column 1 of that table item; and
 - (aa) satisfies the special conditions set out in that table item (other than the condition relating to endorsement under subsection (1) of this section); and
 - (b) has an ABN.

Part XI—Miscellaneous

124 Assessments

- (1) Where the Commissioner does not have sufficient information to make an assessment of the fringe benefits taxable amount of an employer of a year of tax, that fringe benefits taxable amount shall be deemed, for the purposes of making an assessment under this Act, to be such amount as, in the opinion of the Commissioner, might reasonably be expected to be that fringe benefits taxable amount.
- (2) In determining whether an assessment is correct, any determination, opinion or judgment of the Commissioner made, held or formed in connection with the consideration of an objection against the assessment shall be deemed to have been made, held or formed when the assessment was made.

124A Assessment on assumption

- (1) Subject to subsection (4), where:
 - (a) an employee of an employer has derived eligible foreign remuneration or foreign earnings during a year of tax; and
 - (b) at the time of making an assessment of the fringe benefits taxable amount of the employer of the year of tax, it is reasonable to assume that, at a later time, circumstances will exist because of which that eligible foreign remuneration or foreign earnings, as the case may be, will be exempt income by virtue of section 23AF or 23AG of the *Income Tax Assessment Act 1936*;this Act applies as if those circumstances existed at the time of making that assessment.
- (2) Subject to subsection (4), where, at the time of making an assessment of the fringe benefits taxable amount of an employer of a year of tax, it is reasonable to assume that, at a later time,

circumstances will exist because of which a benefit provided in respect of the employment of an employee of the employer in, or in respect of, the year of tax will be an exempt benefit by virtue of section 58B, 58C or 58D, this Act applies as if those circumstances existed at the time of making that assessment.

- (3) Subject to subsection (4), where:
- (a) a fringe benefit (in this subsection called the **temporary accommodation fringe benefit**) of a kind referred to in paragraph 61C(1)(a) is provided in, or in respect of, a year of tax in respect of the employment of an employee of an employer; and
 - (b) at the time of making an assessment of the fringe benefits taxable amount of the employer of the year of tax, it is reasonable to assume that, at a later time, circumstances will exist because of which section 61C will apply to reduce the taxable value of the temporary accommodation fringe benefit in relation to the year of tax by a particular amount;
- this Act applies as if those circumstances existed at the time of making that assessment.
- (4) Where this Act has, by virtue of subsection (1), (2) or (3), applied on the basis that a circumstance that did not exist at the time of making an assessment would exist at a later time and the Commissioner, after making the assessment, becomes satisfied that that circumstance will not exist, then, notwithstanding section 74, the Commissioner may amend the assessment at any time for the purposes of ensuring that this Act shall be taken always to have applied on the basis that that circumstance did not exist.

129 Agents and trustees

- (1) The following provisions of this section apply in relation to a person (in this section referred to as the **representative**) being:
- (a) a person who, as agent for an employer, provides or arranges for the provision of benefits that are fringe benefits in relation to the employer;

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- (b) an employer in the capacity of a trustee, being an employer in relation to whom fringe benefits are provided; or
 - (c) a trustee in respect of the affairs of an employer where the trustee, as trustee, provides or arranges for the provision of benefits that are fringe benefits in relation to the employer.
- (2) The representative:
- (a) shall furnish returns in relation to the fringe benefits; and
 - (b) is liable to any tax payable in respect of the provision of the fringe benefits;
- but only in the capacity of agent or trustee, as the case requires, and each such return shall be separate and distinct from any other return furnished or lodged by the representative.
- (3) The representative is, by force of this section:
- (a) authorised and required to retain from time to time any money that comes to the representative in the capacity as agent for the other person or trustee of the trust estate, or so much of it as is sufficient to pay the amount of tax;
 - (b) made personally liable for the amount of tax after it becomes payable to the extent of any amount that the representative is required to retain under paragraph (a); and
 - (c) indemnified for all payments that the representative makes pursuant to this section.
- (4) For the purposes of ensuring payment of the amount of tax, the Commissioner has the same remedies against attachable property of any kind vested in, under the control or management of, or in the possession of, the representative as the Commissioner would have against the property of any other person in respect of an amount of tax payable by the other person.
- (5) In this section, unless the contrary intention appears, **tax** includes additional tax under section 93.

132 Records to be kept and preserved

- (1) An employer shall:
-

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- (a) keep records that record and explain all transactions and other acts engaged in by the employer or any other person that are relevant for the purpose of ascertaining the employer's liability under this Act; and
- (b) retain those records, and any records given to the employer under paragraph (2)(b), for a period of 5 years after the completion of the transactions or acts to which they relate.

Penalty: 30 penalty units.

Note: There is an exemption from the requirements of this subsection in certain cases: see Part XIA (Record keeping exemption).

- (2) Where an associate of an employer provides, or arranges for the provision of, fringe benefits to, or to associates of, employees of the employer, the associate shall:
 - (a) keep records that record and explain all transactions and other acts engaged in by the associate or any other person in respect of the provision of those fringe benefits, being transactions or acts that are relevant for the purpose of ascertaining the employer's liability under this Act;
 - (b) give to the employer a copy of the records, so far as they relate to a year of tax, not later than 21 days after the end of that year of tax; and
 - (c) retain those records for a period of 5 years after the completion of the transactions or acts to which they relate.

Penalty: 30 penalty units.

- (3) A person who is required by this section to keep records shall keep the records:
 - (a) in writing in the English language or so as to enable the records to be readily accessible and convertible into writing in the English language; and
 - (b) so as to enable the employer's liability under this Act to be readily ascertained.

Penalty: 30 penalty units.

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- (4) Nothing in this section shall be taken to require a person (in this subsection referred to as the *record keeper*) to keep a record of information relating to a transaction or act engaged in by another person if:
- (a) where the transaction or act was entered into or done under an arrangement to which the record keeper was a party:
 - (i) the record keeper made all reasonable efforts:
 - (A) to ascertain whether the transaction had been entered into or the act had been done; and
 - (B) to obtain the information; and
 - (ii) did not know, and could not reasonably be expected to have known, the information;
 - (b) in any other case—the record keeper did not know, and could not reasonably be expected to have known, the information.
- (5) Nothing in this section shall be taken to require a person to retain records where:
- (a) the Commissioner has notified the person that retention of the records is not required; or
 - (b) the person is a company that has gone into liquidation and been finally dissolved.
- (6) An offence under this section is an offence of strict liability.
- Note 1: For strict liability, see section 6.1 of the *Criminal Code*.
- Note 2: There is an administrative penalty if you do not keep or retain records as required by this section: see section 288-25 in Schedule 1 to the *Taxation Administration Act 1953*.
- Note 3: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

132A Written evidence not available when return lodged

- (1) This section applies if:
- (a) a provision of this Act requires documentary evidence of an expense to be given to, or obtained by, an employer before the declaration date for an employer for an FBT year; and

- (b) at the date of lodgment of the employer's return of the fringe benefits taxable amount for the FBT year:
 - (i) the employer has not been given, or has not obtained, the documentary evidence;but:
 - (ii) the employer has good reason to expect that he or she will be given, or will obtain, that evidence within a reasonable time.
- (2) If this section applies:
 - (a) the employer may complete his or her return as if the documentary evidence had been given to, or obtained by, him or her by the date of lodgment; and
 - (b) if the evidence is given to, or obtained by, the employer within a reasonable time—this Act applies as if the documentary evidence had been given to, or obtained by, the employer before the declaration date; and
 - (c) if the evidence is not given to, or obtained by, the employer within a reasonable time—the employer must notify the Commissioner in writing that the evidence has not been obtained.

134 Service on partnerships and associations

Service, whether by post or otherwise, of a notice or document on a member of a partnership or on a member of the committee of management of an unincorporated association or other body of persons shall be deemed, for the purposes of this Act, to constitute service of the notice or other document on each member of the partnership or each member of the association or other body of persons, as the case may be.

135 Regulations

The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters:

- (a) required or permitted by this Act to be prescribed; or

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(b) necessary or convenient to be prescribed for carrying out or giving effect to this Act;
and, in particular, may make regulations prescribing penalties not exceeding a fine of 5 penalty units for offences against the regulations.

Part XIA—Record keeping exemption

Division 1—Overview of Part

135A Overview of Part

- (1) Basically, this Part provides that, if certain conditions are satisfied, an employer need not keep or retain most of the records otherwise required to be kept and retained under subsection 132(1).
- (2) If the conditions are satisfied, the employer's FBT liability is generally worked out using the aggregate fringe benefits amount from a previous FBT year (the *base year*) instead of the current FBT year.

Division 2—Conditions

135B Conditions that must be satisfied

- (1) This section has 2 conditions that must be satisfied for Division 3 to apply to an employer for an FBT year (the *current year*).

First condition: base year established

- (2) Either of the following must be true:
- (a) the FBT year immediately before the current year was a base year (see section 135C) of the employer; or
 - (b) some other FBT year before the current year was a base year of the employer and section 135G applied to the employer for every FBT year after that base year but before the current year.

Second condition: no Commissioner's notice in previous year

- (3) The employer must not have been given a paragraph 135E(2)(c) notice by the Commissioner during the FBT year immediately before the current year.

135C What is a base year?

- (1) An FBT year is a *base year* of an employer if:
- (a) the employer carries on business operations throughout the FBT year; and
 - (b) the employer lodges an FBT return for the FBT year within the time allowed for doing so under section 68; and
 - (c) as at the declaration date for the FBT year, the employer has kept and retained all the records that are (ignoring section 135E) required to be kept and retained under subsection 132(1) in relation to the employer's liability under this Act for the FBT year; and

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- (d) the employer's aggregate fringe benefits amount for the FBT year does not exceed the exemption threshold (see subsections (2) and (3)) for the year; and
- (e) section 135G does not apply to the employer for the FBT year (that section allows employers to work out their liability to pay tax using their aggregate fringe benefits amount from a previous base year, instead of the current FBT year).

Exemption threshold for 1996-97 FBT year

- (2) The **exemption threshold** for the FBT year beginning on 1 April 1996 is \$5,000.

Exemption threshold for later FBT years

- (3) The **exemption threshold** for a later FBT year is the amount worked out using the formula:

Exemption threshold × Indexation factor

where:

exemption threshold is the exemption threshold for the previous FBT year.

indexation factor is the number worked out, to 3 decimal places (rounding up if the fourth decimal place is 5 or more), under subsection (4) for the later FBT year.

Indexation factor

- (4) The indexation factor for an FBT year is the greater of:
 - (a) 1; and
 - (b) the number worked out using the formula:

$$\frac{\text{Sum of index numbers for quarters in most recent December year}}{\text{Sum of index numbers for quarters in earlier December year}}$$

- (5) In subsection (4):
-

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earlier December year means the period of 12 months immediately before the most recent December year.

index number, for a quarter, means the All Groups Consumer Price Index number for the quarter (being the weighted average of the 8 capital cities) first published by the Australian Statistician for the quarter.

most recent December year means the period of 12 months ending on 31 December immediately before the FBT year for which the threshold is being worked out.

Disregard new publications

- (6) If the Australian Statistician publishes an index number for a quarter in substitution for an index number previously published for that quarter, disregard the later publication.

Changed index reference period

- (7) However, if the Australian Statistician changes the index reference period for the Consumer Price Index, take into account only the index numbers published in terms of the new index reference period.

Rounding down to whole dollar amount

- (8) Round the subsection (3) result down to the nearest whole dollar (if the result is not already a number of whole dollars).

Division 3—Consequences if conditions in Division 2 are satisfied

135D Consequences

This Division has the consequences that apply if both conditions in section 135B are satisfied in relation to an employer for an FBT year (the *current year*).

135E Exemption from keeping records

- (1) Subsection 132(1) (which requires certain records to be kept and retained) does not apply to the employer in relation to the employer's liability under this Act for the current year.

Records the employer must still keep

- (2) However, subsection 132(1) still applies in relation to the employer's liability under this Act for the current year so far as it relates to the following:
- (a) copies of records that an associate of the employer gives the employer under paragraph 132(2)(b);
 - (b) benefits provided at a time when the employer was:
 - (i) a government body (see subsection 136(1)); or
 - (ii) a person all of whose income is exempt from income tax;
 - (c) benefits provided after the Commissioner has given the employer a written notice under this paragraph, during the current year, requiring the employer to resume keeping records.

135F Keeping records for 5 years after they are last relied on

The period in paragraph 132(1)(b) for retaining records relating to the employer's liability under this Act in respect of the employer's most recent base year is extended (or further extended) to 5 years

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after the end of the current year (if the period is not already that long).

135G Way to work out liability

The employer's liability to pay tax under section 66 is worked out using the employer's aggregate fringe benefits amount for the employer's most recent base year, instead of for the current year.

135H Exception if employer chooses to use current year aggregate fringe benefits amount

Section 135G does not apply if the employer chooses to work out his or her liability using the employer's aggregate fringe benefits amount for the current year.

135J Exception if employer is government body or tax-exempt

Section 135G does not apply if the employer is:

- (a) a government body (see subsection 136(1)); or
- (b) a person all of whose income is exempt from income tax; at any time during the current year.

135K Exception if aggregate fringe benefits amount increases too much

- (1) Section 135G does not apply if the employer's aggregate fringe benefits amount for the current year is more than 20% greater than it was for the employer's most recent base year (unless the difference is \$100 or less).

Example: The aggregate fringe benefits amount was \$100 for the most recent base year and \$180 for the current year. This is 80% greater—well over the 20% limit. But section 135G can still apply because the difference is only \$80.

Special rules for applying this test

- (2) In working out, for the purposes of subsection (1), the employer's aggregate fringe benefits amount for the current year, apply the following rules.

Section 123 disregarded

- (3) Disregard the effect of section 123 (which deals with failing to retain statutory evidentiary documents).

Special rule for car fringe benefits—cost basis method used in earlier year

- (5) If:
- (a) for the employer's first car benefit year (if any—see subsection (6)), the employer used the method in section 10 (cost basis) to determine the taxable value of one or more car fringe benefits relating to a particular car; and
 - (b) the employer uses the same method for that car, or for a car provided as a replacement of that car, for the current year; and
 - (c) the business use percentage (see subsection 136(1)) for the current year is not lower than the business use percentage for the first car benefit year by more than 20 percentage points;
- the employer may, in using that same method, use the business use percentage for the car from the first car benefit year, instead of from the current year.

Meaning of first car benefit year

- (6) In subsections (4) and (5), the employer's **first car benefit year** is the first FBT year (if any) in the period:
- (a) beginning with the employer's most recent base year; and
 - (b) ending with the FBT year immediately before the current year;
- during which one or more car fringe benefits were provided in relation to the employer.

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135L Employer not in business throughout current year

- (1) This section applies if the employer does not carry on business operations throughout the current year.

Pro-rata reduction of base year aggregate fringe benefits amount

- (2) For the purposes of sections 135G and 135K, the employer's aggregate fringe benefits amount for the employer's most recent base year is replaced by the amount worked out using the following formula:

$$\text{Aggregate fringe benefits amount} \times \frac{\text{Number of days in the current year during which the employer carried on business operations}}{\text{Number of days in the current year}}$$

Part XIB—Reportable fringe benefits totals

135M Simplified outline of this Part

The following is a simplified outline of this Part:

An employee's reportable fringe benefits total for a year of income is the sum of each of the employee's reportable fringe benefits amounts for the year of income (see section 135N). (The total is taken into account under other Acts; for example in working out some income tax rebates, Medicare levy surcharge and superannuation surcharge and whether the employee must make a repayment of a debt under the *Higher Education Support Act 2003*.)

An employee's reportable fringe benefits amount from an employer is generally the grossed-up value of the employee's individual fringe benefits amount from that employer (see section 135P).

Special rules apply for working out the employee's reportable fringe benefits amount in respect of the employee's employment if the benefits provided in respect of the employment include exempt benefits under section 57A or 58 (about employment with public benevolent institutions, certain hospitals, public ambulance services, health promotion charities and bodies providing care for sick, elderly or disadvantaged persons) (see section 135Q).

135N Employee's *reportable fringe benefits total*

An employee's *reportable fringe benefits total* for a year of income is the sum of each of the employee's reportable fringe benefits amounts for the year of income in respect of the employee's employment by an employer.

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Example: Sylvia employs Angela, who has a reportable fringe benefits amount of \$3,000 for the 1999-2000 year of income from her employment by Sylvia.

Angela is also an employee of Geoff, and has a reportable fringe benefits amount of \$4,000 for that year of income from her employment by Geoff.

Angela's reportable fringe benefits total for the 1999-2000 year of income is \$7,000.

135P Employee's *reportable fringe benefits amount*—general rule

Does an employee have a reportable fringe benefits amount?

- (1) An employee has a ***reportable fringe benefits amount*** for a year of income in respect of the employee's employment by an employer if the employee's individual fringe benefits amount for the year of tax ending on 31 March in the year of income in respect of the employee's employment by the employer is more than \$2,000.

Example 1: On 31 May 2007, Sylvia waives a debt of \$2,545 that her employee Angela owes her, thus providing Angela with a debt waiver fringe benefit with a taxable value of \$2,545 for the year of tax ending on 31 March 2008. Angela has a reportable fringe benefits amount for the year of income ending on 30 June 2008 in respect of her employment by Sylvia.

Example 2: On 1 March 2008, Angela's employer Neil waives a debt of \$1,900 Angela owes him, providing Angela with a debt waiver fringe benefit with a taxable value of \$1,900 for the year of tax ending on 31 March 2008. However, he does not provide any other fringe benefits for that year of tax in respect of her employment, so Angela does not have a reportable fringe benefits amount for the year of income ending on 30 June 2008 in respect of her employment by Neil.

Size of the reportable fringe benefits amount

- (2) The ***reportable fringe benefits amount*** is the amount worked out using the formula:

$$\text{Individual fringe benefits amount} \times \frac{1}{1 - \text{Rate of tax for the year of tax}}$$

where:

individual fringe benefits amount is the employee's individual fringe benefits amount for the year of tax in respect of the employee's employment by the employer.

Exempt car benefits for zero or low emissions vehicles are included

- (3) In working out the employee's individual fringe benefits amount for the purposes of this section, disregard section 8A (Exempt car benefits: zero or low emissions vehicles).

135Q Reportable fringe benefits amount for some employees of certain institutions

Overview

- (1) This section explains how to work out whether an employee has a reportable fringe benefits amount for a year of income in respect of the employee's employment by an employer described in section 57A or 58, and the size of that amount, if:
- (a) a benefit is provided in respect of the employee's employment by the employer; and
 - (b) the benefit is an exempt benefit because of one of those sections; and
 - (c) apart from those sections and section 8A, the benefit would be a fringe benefit relating to the employee, the employer and the year of tax ending on 31 March in the employee's year of income.

Note: Section 57A deals with public benevolent institutions, certain registered charities, employers of employees connected with certain hospitals and employers of employees connected with public ambulance services. Section 58 deals with persons employed by government bodies, religious institutions and non-profit companies to care for the elderly or disadvantaged. Section 8A exempts car benefits for zero or low emissions vehicles.

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Does an employee have a reportable fringe benefits amount?

- (2) The employee has a **reportable fringe benefits amount** (worked out under subsection (4)) for the year of income in respect of the employee's employment by the employer if the sum of the following is more than \$2,000:
- (a) the employee's individual fringe benefits amount (if any) for the year of tax ending on 31 March in the year of income in respect of the employee's employment by the employer;
 - (b) the employee's individual quasi-fringe benefits amount for the year of tax ending on 31 March in the year of income in respect of the employee's employment by the employer.

Note: An employee of an employer described in section 57A will not have an individual fringe benefits amount from that employer, because all benefits provided in respect of employment by that employer are exempt benefits.

What is the employee's individual quasi-fringe benefits amount?

- (3) The employee's **individual quasi-fringe benefits amount** is the amount that would be the employee's individual fringe benefits amount for the year of tax in respect of the employee's employment by the employer if:
- (a) each benefit described in subsection (1) in relation to the employee, employer and year of tax were a fringe benefit; and
 - (b) there were no other fringe benefits relating to the employee, the employer and the year of tax.

Note: Section 5E explains how to work out the employee's individual fringe benefits amount for the year of tax.

Size of the reportable fringe benefits amount

- (4) The **reportable fringe benefits amount** is the amount worked out using the formula:

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$$\left[\begin{array}{l} \text{Individual fringe} \\ \text{benefits amount} \end{array} + \begin{array}{l} \text{Individual} \\ \text{quasi-fringe} \\ \text{benefits amount} \end{array} \right] \times \frac{1}{1 - \text{Rate of tax}}$$

where:

individual fringe benefits amount is the employee's individual fringe benefits amount (if any) for the year of tax in respect of the employee's employment by the employer.

individual quasi-fringe benefits amount is the employee's individual quasi-fringe benefits amount for the year of tax in respect of the employee's employment by the employer.

rate of tax is the rate of tax for the year of tax.

Relationship with section 135P

- (5) This section has effect despite section 135P.

Section 135R

Part XIC—Application of the Act to nominated State or Territory bodies

135R Application of this Part

This Part applies in relation to the year of tax starting on 1 April 2001 and later years of tax.

135S Nomination of eligible State or Territory bodies

- (1) The following:
- (a) a State; or
 - (b) the Australian Capital Territory; or
 - (c) the Northern Territory;
- may nominate an eligible State or Territory body for the purposes of this Part.

Form and content etc. of nomination

- (2) The nomination:
- (a) must be in the approved form; and
 - (b) must specify the first year of tax in relation to which the nomination is to have effect; and
 - (c) may specify that a class or classes of employees are to be taken to have a sufficient connection with the body for the purposes of subsection 135U(3); and
 - (d) must be given to the Commissioner on or before 21 May in the year of tax specified under paragraph (b).

When nomination has effect

- (3) Subject to subsection (5), the nomination has effect in relation to the body in relation to the first year of tax as specified in the nomination and in relation to all later years of tax.

Avoidance of doubt

- (4) To avoid doubt:
- (a) the State or Territory may nominate more than one eligible State or Territory body; and
 - (b) the State or Territory may make nominations at different times (including in different years of tax); and
 - (c) if the State or Territory nominates more than one eligible State or Territory body, it need not specify the same first year of tax for them.

Variation or revocation of nomination

- (5) The nomination may be varied or revoked, but a variation or revocation:
- (a) must be in the approved form; and
 - (b) must specify the first year of tax in relation to which the variation or revocation is to have effect; and
 - (c) must be given to the Commissioner on or before 21 May in that first year of tax.

Nominated State or Territory bodies

- (6) For each year of tax during which the nomination has effect in relation to an eligible State or Territory body, the body is a ***nominated State or Territory body***.

135T Eligible State or Territory bodies

- (1) Each of the following is an ***eligible State or Territory body***:
- (a) a ***Department*** within the meaning of subsection 3(1) of the *Government Sector Employment Act 2013* (NSW);
 - (b) a ***public service body*** within the meaning of subsection 4(1) of the *Public Administration Act 2004* (Vic.);
 - (c) a ***department*** within the meaning of section 7 of the *Public Service Act 2008* (Qld);

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- (d) a **department** within the meaning of section 3 of the *Financial Management Act 2006* (WA) as extended by section 5 of that Act;
 - (e) a **subsidiary body** as defined in paragraphs (b) and (c) of the definition of that term in subsection 60(1) of the *Financial Management Act 2006* (WA);
 - (f) an **administrative unit** within the meaning of subsection 3(1) of the *Public Sector Act 2009* (SA);
 - (g) a **Government department** within the meaning of subsection 3(1) of the *State Service Act 2000* (Tas.);
 - (h) a **directorate** as defined in the Dictionary of the *Financial Management Act 1996* (ACT);
 - (i) an **Agency** within the meaning of subsection 3(1) of the *Financial Management Act 1995* (NT);
 - (l) a **department** of a Parliament of a State;
 - (m) a **department** of a Legislative Assembly of a Territory.
- (2) However, a government body that pays, or is liable to pay, salary or wages is not an **eligible State or Territory body**.
- (3) The regulations may make modifications to subsection (1).

135U Consequences of nomination

Change in employer

- (1) Subject to subsection (4), a nominated State or Territory body, instead of the governing body otherwise applicable, is taken, for the purposes of the Act, to be the employer of each employee of the State or Territory that has a sufficient connection with the body.

Meaning of sufficient connection

- (2) An employee of the State or Territory has a **sufficient connection** with the body if the employee performs his or her duties of employment wholly or principally in the body.

- (3) An employee of the State or Territory is taken to have a **sufficient connection** with the body if:
- (a) the employee does not perform his or her duties of employment wholly or principally in any other nominated State or Territory body; and
 - (b) the employee is of a class of employees that the State or Territory has specified under paragraph 135S(2)(c) is to be taken to have a sufficient connection with the body.

Obligations etc. still fall on State or Territory

- (4) Any right that would be conferred, or obligation that would be imposed, on the nominated State or Territory body as a consequence of subsection (1) is instead conferred or imposed on the State or the Territory.

Other consequences

- (5) Also, for the purposes of this Act:
- (a) the nominated State or Territory body is taken to be a company; and
 - (b) the following are taken to be companies related to the nominated State or Territory body:
 - (i) each other nominated State or Territory body of the State or Territory concerned; and
 - (ii) the State or Territory concerned; and
 - (iii) each authority of the State or Territory that is not a related company of the nominated State or Territory body under subparagraph (i) or (ii); and
 - (c) the nominated State or Territory body is taken to be a government body.

Where nominated State or Territory body ceases to exist

- (6) If the nominated State or Territory body ceases to exist during a year of tax:
- (a) the State or Territory is taken, from the time the body ceases to exist, to be the employer of all employees who had a

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sufficient connection with the body immediately before it ceased to exist; and

- (b) the State or Territory is taken to have revoked the nomination of the body, with effect from the start of the next year of tax.

135V Working out the notional tax amount where nominations have been made, varied or revoked

When section applies

- (1) This section applies if a State or Territory does any one or more of the following under section 135S:
 - (a) makes one or more nominations;
 - (b) varies one or more nominations;
 - (c) revokes one or more nominations;with effect from the start of the same year of tax (the *year of the change*).

State or Territory to apportion prior year's assessed tax for instalment purposes

- (2) If this section applies, the State or Territory must, in accordance with this section, specify the amounts of the tax that are to be taken for the purposes of subsection 110(1) to be assessed in respect of the following in respect of the year of tax (the *prior year of tax*) immediately preceding the year of the change:
 - (a) each body that is a nominated State or Territory body of the State or Territory for the year of the change (even if that year is not the first year of tax for that body);
 - (b) the State or Territory.
- (3) The sum of the amounts specified under subsection (2) must equal the sum of the tax that was assessed in respect of the following in respect of the prior year of tax:
 - (a) the State or Territory;
 - (b) if there were nominated State or Territory bodies of the State or Territory for the prior year of tax—those bodies.

Form etc. of apportionment

- (4) The State or Territory must:
- (a) specify the amounts after it makes the last of the nominations, variations or revocations; and
 - (b) do so in the approved form; and
 - (c) give the approved form to the Commissioner on or before 21 May in the year of the change.

Effect of apportionment

- (5) For the purposes of subsection 110(1), the amounts specified in the approved form have effect to replace the amounts that would otherwise be the tax assessed for the prior year of tax in respect of the nominated State or Territory bodies and the State or Territory.

Consequences of failure to apportion

- (6) If the requirements of this section are not complied with:
- (a) any making, variation or revocation of a nomination to which this section applies has no effect in relation to any year of tax; and
 - (b) all existing nominations of the State or Territory under section 135S cease to have effect at the start of the year of the change; and
 - (c) the amount of the tax that is taken for the purposes of subsection 110(1) to have been assessed in respect of the State or Territory in respect of the prior year of tax is equal to the sum of the amounts of tax assessed in respect of that year of tax in respect of the following:
 - (i) the State or Territory;
 - (ii) if there were nominated State or Territory bodies for that year of tax—those bodies.

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135W Notional tax amount where a nominated State or Territory body ceases to exist

If a nominated State or Territory body ceases to exist during a year of tax (other than because of subsection 135V(6)), then, for the purposes of subsection 110(1), the amount of the tax that was assessed, in respect of the immediately preceding year of tax in respect of the State or Territory that nominated the body, is taken to be an amount worked out using the following formula:

$$\begin{array}{rcccc} \text{Amount actually} & & \text{Notional tax} & & \text{Previous} & & \text{Previous} \\ \text{assessed} & + & \text{amount of the} & - & \text{instalments} & - & \text{credits} \\ & & \text{State or} & & \text{by the State or} & & \text{of the State or} \\ & & \text{Territory body} & & \text{Territory body} & & \text{Territory body} \end{array}$$

where:

amount actually assessed means the amount of the tax assessed in respect of the State or Territory in respect of the immediately preceding year of tax.

notional tax amount of the State or Territory body means the notional tax amount of the nominated State or Territory body in respect of the year of tax, as at the end of the last day of the last quarter before the body ceased to exist.

previous credits of the State or Territory body means the total of any credits claimed under section 112A in relation to one or more instalments of tax of the nominated State or Territory body for that year of tax.

previous instalments by the State or Territory body means the total of any instalments of tax of the nominated State or Territory body for that year of tax that became due and payable before it ceased to exist.

135X Application of certain provisions by agreement with the Commissioner

Object

- (1) The object of this section is:
- (a) to ensure that the calculation of the taxable value of certain fringe benefits is not affected where continuity in the fulfilment of certain record-keeping provisions is broken solely because of a transitional event; and
 - (b) to preserve the character of certain benefits where that character would otherwise be lost solely because of a transitional event.

Meaning of transitional event

- (2) A **transitional event** occurs if:
- (a) a State or Territory makes a nomination under section 135S;
or
 - (b) a State or Territory varies a nomination under section 135S;
or
 - (c) a State or Territory revokes a nomination under section 135S;
or
 - (d) a nominated State or Territory body ceases to exist.

Agreement about consequences of transitional events

- (3) The Commissioner may enter into a written agreement with a State or Territory about what is to happen in respect of the following when a transitional event occurs:
- (a) whether a register kept by the State or Territory, or a nominated State or Territory body, is to be treated as a valid register for the purposes of Subdivision D of Division 10A of Part III of the Act (which deals with the 12 week record keeping method for car parking fringe benefits) and the employees and FBT years in relation to which the register is to be treated as valid;

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- (b) whether a benefit that would otherwise lose its character as an exempt benefit under section 58B, 58C, 58D or 58S is to be treated as an exempt benefit;
 - (c) whether a benefit that would otherwise lose its character as an amortised fringe benefit under section 65CA is to be treated as an amortised fringe benefit;
 - (d) whether a benefit that would not otherwise be covered by a recurring fringe benefit declaration under section 152A is to be treated as being covered by the declaration;
 - (e) whether a year of tax is to be treated as a log book year of tax of the State or Territory, or a nominated State or Territory body, for the purposes of the application of section 10 in relation to a car fringe benefit in relation to that State or Territory, or that nominated State or Territory body, in relation to a particular car or class of cars (however described);
 - (f) whether a year of tax that is a base year of tax for the purposes of section 26 is to continue to be treated as a base year of tax.
- (4) So far as the agreement is inconsistent with this Act, the agreement prevails.

Part XID—Temporary budget repair levy**135Y Temporary budget repair levy***Application*

- (1) This section applies to the temporary budget repair levy years for FBT (within the meaning of section 6A of the *Fringe Benefits Tax Act 1986*).

Modification for aggregate non-exempt amount

- (2) The method statement in subsection 5B(1E) has effect as if:
- (a) each reference in that method statement to \$17,000 was instead a reference to \$17,667; and
 - (b) the reference in that method statement to \$30,000 was instead a reference to \$31,177.

Modified rebate for certain not-for-profit employers

- (3) The method statement in subsection 65J(2B) has effect as if the reference in that method statement to \$30,000 was instead a reference to \$31,177.

Note: The FBT rate is increased by 2 percentage points in the temporary budget repair levy years for FBT: see section 6A of the *Fringe Benefits Tax Act 1986*.

Part XII—Interpretation

136 Interpretation

- (1) In this Act, unless the contrary intention appears:

ABN has the meaning given by the *A New Tax System (Australian Business Number) Act 1999*.

academic period, in relation to an educational institution, means:

- (a) if the academic years of the educational institution are divided into terms but not semesters—a term of the academic year;
- (b) if the academic years of the educational institution are divided into semesters (whether or not they are also divided into terms)—a semester of the academic year; or
- (c) if the academic years of the educational institution are not divided into terms or semesters—an academic year of the institution.

accommodation component, in relation to a living-away-from-home allowance fringe benefit, means so much (if any) of the fringe benefit as might reasonably be concluded to be compensation for expenses to be incurred by the employee for the accommodation of eligible family members during the period to which the fringe benefit relates.

agent includes:

- (a) a person who, for and on behalf of a person out of Australia, has the management or control in Australia of the whole or a part of a business of the second-mentioned person; and
- (b) a person declared by the Commissioner, by notice in writing served on the person, to be an agent or the sole agent of a person for the purposes of this Act.

agent's certificate means a certificate under subsection 71(1).

aggregate fringe benefits amount has the meaning given by section 5C.

aggregate non-exempt amount has the meaning given by subsection 5B(1E).

aggregate non-rebatable amount has the meaning given by subsection 65J(2B).

airline transport fringe benefit means an in-house property fringe benefit, or in-house residual fringe benefit, to the extent that the benefit:

- (a) is the provision of transport in a passenger aircraft operated by a carrier and any incidental services on board the aircraft; and
- (b) is provided subject to the stand-by restrictions that customarily apply in relation to the provision of airline transport to employees in the airline industry.

all-day parking, in relation to a particular day, means parking of a single car for a continuous period of 6 hours or more during a daylight period on that day.

amortised fringe benefit has the meaning given by section 65CA.

approved form has the meaning given by section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*.

approved worker entitlement fund has the meaning given by subsections 58PB(1) and (2).

arm's length loan means a loan where the parties to the loan are dealing with each other at arm's length in relation to the loan.

arm's length transaction means a transaction where the parties to the transaction are dealing with each other at arm's length in relation to the transaction.

arrangement means:

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- (a) any agreement, arrangement, understanding, promise or undertaking, whether express or implied, and whether or not enforceable, or intended to be enforceable, by legal proceedings; and
- (b) any scheme, plan, proposal, action, course of action or course of conduct, whether unilateral or otherwise.

assessable income has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

assessment means the ascertainment of the fringe benefits taxable amount of an employer of a year of tax and of the tax payable on that amount.

associate has the meaning given by section 318 of the *Income Tax Assessment Act 1936*.

Note: Section 159 of this Act affects the above definition.

associated premises, in relation to a person, means premises, or a part of premises:

- (a) owned by the person; or
- (b) leased by the person; or
- (c) otherwise under the control of the person;

but does not include:

- (d) business premises of the person; or
- (e) premises, or a part of premises, used as a place of residence of an employee of the person or an employee of an associate of the person.

Australia, when used in a geographical sense, has the same meaning as in the *Income Tax Assessment Act 1997*.

Australian workers' compensation law means a workers' compensation law that is a law of the Commonwealth or of a State or Territory.

basic car rate, for a car for a year of tax ending on 31 March in a year, means the rate determined under subsection 28-25(4) of the

Income Tax Assessment Act 1997 for the car for the year of income ending on 30 June in that year.

battery electric vehicle has the meaning given by subsection 8A(3).

benchmark interest rate:

- (a) in relation to a year of tax, means the rate of interest, known as the large bank housing lenders variable interest rate on loans for housing for owner occupation, last published by the Reserve Bank of Australia before the commencement of the year of tax; and
- (b) in relation to a time after 2 April 1986 and before 1 July 1986, means a rate of interest offered anywhere in Australia at that time in respect of a Commonwealth Bank housing loan.

benefit includes any right (including a right in relation to, and an interest in, real or personal property), privilege, service or facility and, without limiting the generality of the foregoing, includes a right, benefit, privilege, service or facility that is, or is to be, provided under:

- (a) an arrangement for or in relation to:
 - (i) the performance of work (including work of a professional nature), whether with or without the provision of property;
 - (ii) the provision of, or of the use of facilities for, entertainment, recreation or instruction; or
 - (iii) the conferring of rights, benefits or privileges for which remuneration is payable in the form of a royalty, tribute, levy or similar exaction;
- (b) a contract of insurance; or
- (c) an arrangement for or in relation to the lending of money.

board benefit means a benefit referred to in section 35.

board fringe benefit means a fringe benefit that is a board benefit.

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board meal means a meal provided, in respect of the employment of an employee of an employer, to a person (in this definition referred to as the **recipient**), being the employee or an associate of the employee, where:

- (a) the meal is provided on a meal entitlement day;
- (b) the meal is provided by the employer or, if the employer is a company, by the employer or by a company that is related to the employer;
- (c) either of the following subparagraphs applies:
 - (i) the meal is cooked or otherwise prepared on eligible premises of the employer and is provided to the recipient on eligible premises of the employer (not being a dining facility that, at any time, is open to the public);
 - (ii) the following conditions are satisfied:
 - (A) the duties of employment of the employee consist principally of duties to be performed in, or in connection with, an eligible dining facility of the employer or a facility for the provision of accommodation, recreation or travel of which the eligible dining facility forms part;
 - (B) the meal is cooked or otherwise prepared in the cooking facility of the eligible dining facility;
 - (C) the meal is provided to the recipient in the eligible dining facility;
- (d) the facility in which the meal is cooked or otherwise prepared is not for use wholly or principally for the cooking or other preparation of meals solely for the employee or associates of the employee or for the employee and associates of the employee; and
- (e) the meal is not provided at a party, reception or other social function.

business journey means:

- (a) for the purposes of the application of Division 2 of Part III in relation to a car fringe benefit in relation to an employer in relation to a car—a journey undertaken in a car otherwise

than in the application of the car to a private use, being an application that results in the provision of a fringe benefit in relation to the employer; or

- (b) for the purposes of the application of sections 19, 24, 44 and 52 in relation to a loan fringe benefit, an expense payment fringe benefit, a property fringe benefit or a residual fringe benefit, as the case requires, in relation to an employee in relation to a car—a journey undertaken in the car in the course of producing assessable income of the employee.

business kilometre, in relation to a car, means a kilometre travelled by the car in the course of a business journey.

business operations, in relation to a government body or a non-profit company, includes any operations or activities carried out by that body or company.

business premises, in relation to a person, means premises, or a part of premises, of the person used, in whole or in part, for the purposes of business operations of the person, but does not include:

- (a) premises, or a part of premises, used as a place of residence of an employee of the person or an employee of an associate of the person; or
- (b) a corporate box; or
- (c) boats or planes used primarily for the purpose of providing entertainment unless the boat or plane is used in the person's business of providing entertainment; or
- (d) other premises used primarily for the purpose of providing entertainment unless the premises are used in the person's business of providing entertainment.

business use percentage, for a car held by a person during a period (the ***holding period***) in an FBT year, means the percentage worked out using the formula:

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$$\frac{\text{Number of business kilometres travelled by the car during the holding period}}{\text{Total number of kilometres travelled by the car during the holding period}} \times 100\%$$

car has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

car benefit means a benefit referred to in subsection 7(1).

car expense, in relation to a car, means an expense incurred in respect of:

- (a) the registration of, or insurance in respect of, the car;
- (b) repairs to or maintenance of the car; or
- (c) fuel for the car.

car expense payment benefit means an expense payment fringe benefit where the recipients expenditure is a Division 28 car expense.

car fringe benefit means a fringe benefit that is a car benefit.

car loan benefit means a loan fringe benefit where the loan was used by the recipient to:

- (a) purchase a car; or
- (b) pay a Division 28 car expense.

car parking benefit means a benefit referred to in section 39A.

car parking fringe benefit means a fringe benefit that is a car parking benefit.

car property benefit means a property fringe benefit where, if the recipient had incurred expenditure in respect of the provision of the recipients property, that expenditure would have been a Division 28 car expense.

car residual benefit means a residual fringe benefit where, if the recipient had incurred expenditure in respect of the provision of the

recipients benefit, that expenditure would have been a Division 28 car expense.

car substantiation declaration, in relation to a car held by a person during a period (in this definition called the **holding period**) in a year of tax, means a declaration, in a form approved by the Commissioner, for the purposes of paragraphs 19(1)(ca), 24(1)(ea), 44(1)(da) and 52(1)(da), in relation to the car in relation to the holding period.

child has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

child care facility means a facility at which a person receives, or is ready to receive, 2 or more children under the age of 6, not being associates of the person, for the purpose of minding, caring for or educating them for a day or part of a day without provision for residential care but does not include a facility at the place of residence of any of those children.

close relative, in relation to a person, means:

- (a) the spouse of the person;
- (b) a child or parent of the person; or
- (c) a parent of the person's spouse.

commercial parking station, in relation to a particular day, means a permanent commercial car parking facility where any or all of the car parking spaces are available in the ordinary course of business to members of the public for all-day parking on that day on payment of a fee, but does not include a parking facility on a public street, road, lane, thoroughfare or footpath paid for by inserting money in a meter or by obtaining a voucher.

Commissioner means the Commissioner of Taxation.

Commonwealth Bank housing loan means an arm's length loan by the Commonwealth Bank of Australia made in the ordinary course of business to a member of the public, being a loan:

- (a) for housing purposes; and

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- (b) the terms of which provide for:
 - (i) interest to be calculated on the daily balance of the loan; and
 - (ii) that interest to be added to the balance of the loan at monthly intervals.

company includes any body or association, corporate or unincorporate, but does not include a partnership.

comparison time, in relation to a residual fringe benefit, means:

- (a) if the fringe benefit is constituted by a benefit to which subsection 46(2) applies—the start of the billing period referred to in that subsection in relation to the benefit; or
- (b) if the fringe benefit is a period residual fringe benefit—the time when the recipients overall benefit started to be provided; or
- (c) if the fringe benefit is an airline transport fringe benefit—the time when the transport starts; or
- (d) otherwise—the time when the benefit is provided.

compensable work-related trauma means work-related trauma suffered by an employee where:

- (a) if there is no Australian workers' compensation law that applies to the employment of the employee—if any Australian workers' compensation law had applied to the employment of the employee, that law would have provided for compensation or other benefits for or in respect of the trauma; or
- (b) in all cases—there is a workers' compensation law that:
 - (i) applies to the employment of the employee; and
 - (ii) provides for compensation or other benefits for or in respect of the trauma.

contract of investment insurance means a contract of life assurance insuring payment of money in the event that the life insured is alive on a specified date, whether or not the contract also insures the payment of money in any other event.

cost price:

- (a) in relation to a car owned by a person, means:
- (i) where the car was manufactured by the person—the amount for which the car could reasonably have been expected to have been sold by the person by wholesale under an arm's length transaction at or about the time when the car was applied to the person's own use; or
 - (ii) where neither subparagraph (i) nor (iii) applies, an amount equal to the sum of:
 - (A) the expenditure incurred by the person (other than expenditure in respect of registration or in respect of a tax on, or on a transfer of, registration) that is directly attributable to the acquisition or delivery of the car or, if subsection 7(6) applies in relation to the car, the leased car value of the car when the person first took the car on hire; and
 - (B) the amount of any additional expenditure incurred by the person for or in relation to the fitting of non-business accessories to the car at or about the time when the car was acquired by the person, reduced by the amount of any reimbursement of the whole or a part of that expenditure paid, at or about the time when the expenditure was incurred, by a recipient of a car benefit in relation to the car; or
 - (iii) where subparagraph (i) does not apply and the person was entitled to privileges or exemptions in relation to customs duty in respect of a transaction by which the person acquired the car or by which the person arranged for the fitting of non-business accessories to the car at or about the time when the car was acquired by the person, the amount that could reasonably have been expected to have been applicable under subparagraph (ii) if the person had not been entitled to those privileges to exemptions;
- (b) in relation to a non-business accessory fitted to a car, means:

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- (i) where the accessory was manufactured by the person who held the car at the time of the fitting—the amount for which the accessory could reasonably have been expected to have been sold under an arm’s length transaction by the person by wholesale at or about the time when the accessory was applied to the person’s own use; and
 - (ii) where neither subparagraph (i) nor (iii) applies—the expenditure incurred, by a person other than a recipient of a car benefit in relation to the car, for or in relation to the fitting of the accessory, reduced by the amount of any reimbursement of the whole or a part of that expenditure paid at or about that time by a recipient of a car benefit in relation to the car; and
 - (iii) where subparagraph (i) does not apply and a person was entitled to privileges or exemptions in relation to customs duty in respect of a transaction by which the person acquired the accessory—the amount that could reasonably have been expected to have been applicable under subparagraph (ii) if the person had not been entitled to those privileges or exemptions; and
- (c) in relation to the recipients property in relation to a property fringe benefit—means the expenditure incurred by the provider that is directly attributable to purchasing or obtaining delivery of the property.

counselling includes the giving of advice or information in a seminar.

current employee means a person who receives, or is entitled to receive, salary or wages.

current employer means a person (including a government body) who pays, or is liable to pay, salary or wages, and includes:

- (a) in the case of a partnership—each partner; and
- (b) in the case of any other unincorporated association or body of persons—its manager or other principal officer.

current identical benefit, in relation to an identical overall benefit in relation to a year of tax, means that identical overall benefit insofar as it was provided during the year of tax.

customs duty means customs duty imposed under a law of the Commonwealth or of a Territory.

daily balance, in relation to a loan, means the balance of the loan at the end of a day.

daylight period, in relation to a day, means so much of a period on that day as occurs:

- (a) after 7 a.m. on that day; and
- (b) before 7 p.m. on that day.

debt waiver benefit means a benefit referred to in section 14.

debt waiver fringe benefit means a fringe benefit that is a debt waiver benefit.

December quarter means a quarter ending on 31 December.

declaration date, in relation to an employer in relation to a year of tax, means the date of lodgment of the return of the fringe benefits taxable amount of the employer of the year of tax, or such later date as the Commissioner allows.

deductible expenses, in relation to an allowance paid to an employee, means expenses incurred by the employee in respect of which a deduction is allowable to the employee under section 8-1 of the *Income Tax Assessment Act 1997* (ignoring Divisions 28, 32 and 900 of that Act).

deferred BAS payer has the same meaning as in subsection 995-1(1) in the *Income Tax Assessment Act 1997*.

Deputy Commissioner means a Deputy Commissioner of Taxation.

disadvantaged person means:

- (a) a person who is intellectually, psychiatrically or physically handicapped; or

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(b) a person who is in necessitous circumstances.

disease has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

Division 28 car expense means a car expense as defined in section 28-13 of the *Income Tax Assessment Act 1997*, but does not include a car expense covered by section 28-165 of that Act.

documentary evidence, in relation to an expense incurred by a person, means a document that would constitute written evidence of the expense obtained in a way described in Subdivision 900-E of the *Income Tax Assessment Act 1997* if the expense were a work expense, and Division 900 of that Act applied to the person.

domestic services includes:

- (a) child care;
- (b) gardening;
- (c) home renovations, repairs or maintenance;
- (d) house cleaning;
- (e) nursing care; and
- (f) preparation of meals.

dwelling means a unit of accommodation constituted by, or contained in a building, being a unit that consists, in whole or in substantial part, of residential accommodation.

economy air fare, in relation to a person being carried on a scheduled passenger air service operated by a carrier over a route, means:

- (a) in a case where paragraph (b) does not apply—the standard air fare (other than a preferential air fare) charged by the carrier in respect of the scheduled air service; or
- (b) in a case where the carrier charges children, students or blind persons a concessional air fare in respect of the air fare to which paragraph (a) applies and the person is eligible for such a concessional air fare—the concessional air fare concerned;

being, in either case, an air fare in relation to which no special booking conditions are attached.

educational institution means a school, college or university.

elderly person means a person who has attained the age of 60 years.

electronic signature has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

eligible car parking expense payment benefit means an expense payment benefit where:

- (a) the recipient is an employee or an associate of an employee; and
- (b) the recipients expenditure is in respect of the provision of car parking facilities for a car on one or more days; and
- (c) the following conditions are satisfied in relation to any of those days:
 - (i) on that day, the employee has a primary place of employment;
 - (ii) on that day, the car was parked for one or more daylight periods exceeding 4 hours in total at, or in the vicinity of, that primary place of employment;
 - (iii) the whole or a part of the recipients expenditure is in respect of the provision of the parking facilities to which that parking relates;
 - (iv) on that day, the car was used in connection with travel by the employee between the place of residence of the employee and that primary place of employment;
 - (v) the provision of parking facilities for the car during the period or periods is not taken, under the regulations, to be excluded from this definition;
 - (vi) the day is on or after 1 July 1993.

eligible dining facility, in relation to an employer, means:

- (a) a canteen, dining room or similar facility; or
- (b) a café, restaurant or similar facility;

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that is located on premises of the employer or, if the employer is a company, of the employer or of a company that is related to the employer.

eligible family member means:

- (a) in relation to an employee whose duties of employment require the employee to live away, for a period, from his or her normal residence:
 - (i) the employee; or
 - (ii) the spouse of the employee, or a child of the employee, being a spouse or child, as the case may be:
 - (A) who lived with the employee during that period; and
 - (B) whose usual place of residence during that period was the same as the usual place of residence of the employee; and
- (b) in relation to a living-away-from-home allowance fringe benefit in relation to an employee, means:
 - (i) the employee; or
 - (ii) the spouse of the employee, or a child of the employee, being a spouse or child, as the case may be:
 - (A) in respect of whom the fringe benefit is paid;
 - (B) who lived with the employee during the period to which the fringe benefit relates; and
 - (C) whose usual place of residence during that period was the same as the usual place of residence of the employee.

eligible foreign remuneration has the same meaning as in section 23AF of the *Income Tax Assessment Act 1936*.

eligible incidental travel expense payment benefit means an expense payment fringe benefit where:

- (a) either:
 - (i) the recipients expenditure:
 - (A) is in respect of travel by the recipient away from the recipient's usual place of residence

undertaken in the course of performing the duties of his or her employment, being expenditure in respect of accommodation, the purchase of food or drink or otherwise incidental to the travel; and

- (B) relates solely to travel by the recipient in Australia; or
- (ii) the recipients expenditure:
 - (A) is in respect of travel by the recipient away from the recipient's usual place of residence undertaken in the course of performing the duties of his or her employment, being expenditure in respect of the purchase of food or drink or otherwise incidental to the travel (except in respect of accommodation); and
 - (B) relates solely or principally to travel by the recipient outside Australia; and
- (b) the payment or reimbursement, as the case may be, that constitutes the fringe benefit is in the nature of compensation to the recipient for the expenses that the recipient might reasonably be expected to have incurred in respect of the matters specified in sub-subparagraph (a)(i)(A) or (a)(ii)(A), as the case requires.

eligible overtime meal expense payment benefit means an expense payment fringe benefit where:

- (a) the recipients expenditure is incurred in respect of the purchase of food or drink in connection with overtime worked by the recipient; and
- (b) the payment or reimbursement, as the case may be, that constitutes the fringe benefit is in the nature of compensation to the recipient for the expenses that the recipient might reasonably be expected to have incurred in respect of the purchase of food or drink in connection with that overtime.

eligible pre-commencement loan means a loan made before 1 July 1986 at a rate of interest that:

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- (a) is specified in a document in existence at the time when the loan was made; and
- (b) cannot be varied.

eligible premises, in relation to entertainment, a meal, or food or drink, provided in respect of the employment of an employee of an employer, means:

- (a) if the employer is a company—premises of the employer or of a company that is related to the employer; or
 - (b) in any other case—premises of the employer;
- and includes, in either case, a location at or adjacent to a site at which the employee performs duties of that employment.

emergency means an emergency involving any of the following matters:

- (a) a natural disaster;
- (b) a conflict involving an armed force;
- (c) a civil disturbance;
- (d) an accident;
- (e) a serious illness;
- (f) any similar matter.

emergency assistance, in relation to a person, means assistance granted to the person where:

- (a) the person is, or is at immediate risk of becoming, the victim of an emergency;
- (b) the assistance is granted to the person solely in order to provide immediate relief;
- (c) the assistance is in respect of all or any of the following matters:
 - (i) first aid or other emergency health care;
 - (ii) emergency meals or food supplies;
 - (iii) emergency clothing;
 - (iv) emergency transport;
 - (v) emergency accommodation;
 - (vi) emergency use of household goods;

- (vii) temporary repairs;
- (viii) any similar matter.

employee means:

- (a) a current employee;
- (b) a future employee; or
- (c) a former employee.

employee credit loan benefit, in relation to a year of tax, means a loan fringe benefit in relation to an employee in relation to the year of tax where:

- (a) the loan consists of the provision of credit to the employee in respect of:
 - (i) property sold; or
 - (ii) other benefits provided;to the employee by the provider of the fringe benefit; and
- (b) if the employee had, on the last day of the period during the year of tax when the employee was under an obligation to repay the whole or any part of the loan, incurred interest in respect of the loan in respect of that period, that interest would have been exclusively incurred in gaining or producing salary or wages of the employee in respect of the employment to which the fringe benefit relates.

employee share loan benefit, in relation to a year of tax, means a loan fringe benefit in relation to an employee in relation to an employer in relation to the year of tax where:

- (a) the sole purpose of the making of the loan is to enable the employee to acquire shares, or rights to acquire shares, in a company, being:
 - (i) the employer; or
 - (ii) an associate of the employer; and
- (b) the shares or rights were beneficially owned by the employee at all times during the period during the year of tax when the employee was under an obligation to repay the whole or any part of the loan.

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employee's share of the taxable value of a fringe benefit has the meaning given by section 5F.

employer means:

- (a) a current employer;
- (b) a future employer; or
- (c) a former employer;

but does not include:

- (d) the Commonwealth; or
- (e) an authority of the Commonwealth that cannot, by a law of the Commonwealth, be made liable to taxation by the Commonwealth.

employment, in relation to a person, means the holding of any office or appointment, the performance of any functions or duties, the engaging in of any work, or the doing of any acts or things that results, will result or has resulted in the person being treated as an employee.

entertainment has the meaning given by section 32-10 of the *Income Tax Assessment Act 1997*.

entertainment facility leasing expenses, for a person, means expenses incurred by the person in hiring or leasing:

- (a) a corporate box; or
- (b) boats, or planes, for the purpose of the provision of entertainment; or
- (c) other premises, or facilities, for the purpose of the provision of entertainment;

but does not include so much of any of such expenses that:

- (d) is attributable to the provision of food or drink; or
- (e) is attributable to advertising and is an allowable deduction for the person under the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997*.

entity has the meaning given by section 960-100 of the *Income Tax Assessment Act 1997*.

excluded fringe benefit, in relation to an employee, employer and year of tax, has the meaning given by subsection 5E(3).

exclusive employee expense payment benefit means an expense payment fringe benefit where the recipients expenditure is exclusively incurred in gaining or producing salary or wages of the recipient in respect of the employment to which the fringe benefit relates and is not expenditure in respect of interest.

exclusive employee property benefit means a property fringe benefit where, if the recipient had incurred expenditure in respect of the provision of the recipients property, that expenditure would have been exclusively incurred in gaining or producing salary or wages of the recipient in respect of the employment to which the fringe benefit relates.

exclusive employee residual benefit means a residual fringe benefit where, if the recipient had incurred expenditure in respect of the provision of the recipients benefit, that expenditure would have been exclusively incurred in gaining or producing salary or wages of the recipient in respect of the employment to which the fringe benefit relates.

exempt accommodation component, in relation to a living-away-from-home allowance fringe benefit, means so much of the accommodation component as is equal to the total of the expenses that:

- (a) are incurred by the employee for that accommodation; and
- (b) are substantiated under section 31G.

exempt food component has the meaning given by section 31H.

expense payment benefit means a benefit referred to in section 20.

expense payment fringe benefit means a fringe benefit that is an expense payment benefit.

extended travel expense payment benefit means an expense payment fringe benefit where:

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- (a) the recipient's expenditure is in respect of travel outside Australia and involves the recipient being away from the recipient's usual place of residence for a continuous period including more than 5 nights; or
- (b) the following conditions are satisfied:
 - (i) the recipient's expenditure is in respect of travel by the recipient within Australia that involves the recipient being away from the recipient's usual place of residence for a continuous period including more than 5 nights;
 - (ii) the travel was not undertaken exclusively in gaining or producing salary or wages of the recipient in respect of the employment to which the fringe benefit relates;

but does not include a car expense payment benefit.

extended travel property benefit means a property fringe benefit where:

- (a) the recipient's property is in respect of travel outside Australia and involves the recipient being away from the recipient's usual place of residence for a continuous period including more than 5 nights; or
- (b) the following conditions are satisfied:
 - (i) the recipient's property is provided in respect of travel by the recipient within Australia that involves the recipient being away from the recipient's usual place of residence for a continuous period including more than 5 nights;
 - (ii) the travel was not undertaken exclusively in gaining or producing salary or wages of the recipient in respect of the employment to which the fringe benefit relates;

but does not include a car property benefit.

extended travel residual benefit means a residual fringe benefit where:

- (a) the recipient's benefit is in respect of travel outside Australia and involves the recipient being away from the recipient's usual place of residence for a continuous period including more than 5 nights; or

- (b) the following conditions are satisfied:
- (i) the recipients benefit consists of, or is in respect of, travel by the recipient within Australia that involves the recipient being away from the recipient's usual place of residence for a continuous period including more than 5 nights;
 - (ii) the travel was not undertaken exclusively in gaining or producing salary or wages of the recipient in respect of the employment to which the fringe benefit relates;

but does not include a car residual benefit.

external administrator has the same meaning as in the *Payment Systems and Netting Act 1998*.

external expense payment fringe benefit means an expense payment fringe benefit other than an in-house expense payment fringe benefit.

external non-period residual fringe benefit means a non-period residual fringe benefit other than an in-house residual fringe benefit.

external period residual fringe benefit means a period residual fringe benefit other than an in-house residual fringe benefit.

external property fringe benefit, in relation to an employer, means a property fringe benefit in relation to the employer other than an in-house property fringe benefit.

Families Department has the meaning given by the *Income Tax Assessment Act 1997*.

family member, in relation to a benefit provided to an employee, or to an associate of an employee, in respect of the employment of the employee, means:

- (a) the employee;
- (b) the spouse of the employee; or
- (c) a child of the employee.

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FBT year means a year beginning on 1 April.

fitting, in relation to a non-business accessory, includes the acquisition of the accessory.

food component, in relation to a living-away-from-home allowance fringe benefit, means so much (if any) of the fringe benefit as might reasonably be concluded to be compensation for expenses to be incurred by the employee for food or drink for eligible family members during the period to which the fringe benefit relates.

foreign earnings has the same meaning as in section 23AG of the *Income Tax Assessment Act 1936*.

former employee means a person who has been a current employee.

former employer means a person who has been a current employer.

fringe benefit, in relation to an employee, in relation to the employer of the employee, in relation to a year of tax, means a benefit:

- (a) provided at any time during the year of tax; or
- (b) provided in respect of the year of tax;

being a benefit provided to the employee or to an associate of the employee by:

- (c) the employer; or
- (d) an associate of the employer; or
- (e) a person (in this paragraph referred to as the **arranger**) other than the employer or an associate of the employer under an arrangement covered by paragraph (a) of the definition of **arrangement** between:

- (i) the employer or an associate of the employer; and
- (ii) the arranger or another person; or

- (ea) a person other than the employer or an associate of the employer, if the employer or an associate of the employer:

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- (i) participates in or facilitates the provision or receipt of the benefit; or
 - (ii) participates in, facilitates or promotes a scheme or plan involving the provision of the benefit;
and the employer or associate knows, or ought reasonably to know, that the employer or associate is doing so;
- in respect of the employment of the employee, but does not include:
- (f) a payment of salary or wages or a payment that would be salary or wages if salary or wages included exempt income for the purposes of the *Income Tax Assessment Act 1936*; or
 - (g) a benefit that is an exempt benefit in relation to the year of tax; or
 - (h) a benefit constituted by the acquisition of an ESS interest under an employee share scheme (within the meaning of the *Income Tax Assessment Act 1997*) to which Subdivision 83A-B or 83A-C of that Act applies; or
 - (ha) a benefit constituted by the acquisition of money or property by an employee share trust (within the meaning of the *Income Tax Assessment Act 1997*); or
 - (j) a benefit constituted by:
 - (i) the making of a contribution to a superannuation fund (as defined by the *Income Tax Assessment Act 1997*) that the person making the contribution had reasonable grounds for believing was a complying superannuation fund (as defined by that Act) for the purpose of making provision for superannuation benefits for the employee (whether or not the benefits are payable to a dependant of the employee if the employee dies before or after becoming entitled to receive the benefits); or
 - (ii) the making of a contribution to a foreign superannuation fund (within the meaning of the *Income Tax Assessment Act 1997*) where:
 - (A) the contribution is for the purpose of making provision for superannuation benefits for the employee (whether or not the benefits are

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- payable to a dependant of the employee if the employee dies before or after becoming entitled to receive the benefits); and
- (B) the employee is a temporary resident (within the meaning of the *Income Tax Assessment Act 1997*) when the contribution is made; or
 - (iii) the making of a payment of money to an RSA (within the meaning of the *Retirement Savings Accounts Act 1997*) that is held by the employee; or
 - (k) a superannuation benefit (within the meaning of the *Income Tax Assessment Act 1997*); or
 - (l) a payment covered by section 26AF or 26AFA of the *Income Tax Assessment Act 1936*; or
 - (la) an early retirement scheme payment (within the meaning of the *Income Tax Assessment Act 1997*); or
 - (lb) a genuine redundancy payment (within the meaning of the *Income Tax Assessment Act 1997*); or
 - (lc) an employment termination payment (within the meaning of the *Income Tax Assessment Act 1997*); or
 - (ld) a payment that would be an employment termination payment (within the meaning of the *Income Tax Assessment Act 1997*) apart from paragraph 82-130(1)(b) of that Act; or
 - (le) any of the following payments, if they would be employment termination payments (within the meaning of the *Income Tax Assessment Act 1997*) apart from paragraph 82-130(1)(b) and section 82-135 of that Act:
 - (i) an unused annual leave payment (within the meaning of that Act);
 - (ii) an unused long service leave payment (within the meaning of that Act);
 - (iii) a payment covered by Subdivision 83-D (Foreign termination payments) of that Act;
 - (iv) a payment covered by paragraph 82-135(g) of that Act;
 - (v) a payment of an annuity, or a supplement, covered by section 27H of the *Income Tax Assessment Act 1936*; or
 - (m) consideration of a capital nature for, or in respect of:

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- (i) a legally enforceable contract in restraint of trade by a person; or
 - (ii) personal injury to a person; or
 - (ma) a payment, within the meaning of subsection 104-255(7) of the *Income Tax Assessment Act 1997*, of a carried interest of a kind referred to in subsection 104-255(1) of that Act; or
 - (mb) a grant or acquisition of such a carried interest, or of an entitlement to such a payment; or
 - (n) a payment of an amount that, under any provision of the *Income Tax Assessment Act 1936*, is deemed to be a dividend paid to the recipient; or
 - (p) a payment made, or liability incurred, to a person to the extent that the payment or liability is non-assessable non-exempt income (within the meaning of the *Income Tax Assessment Act 1997*) of the person because of subsection 26-35(4) of that Act; or
 - (q) a benefit constituted by the conferral of a present entitlement to, or a distribution of, income or capital to the extent that subsection 271-105(1) in Schedule 2F to the *Income Tax Assessment Act 1936* would prevent the inclusion of the amount or value of the income or capital in assessable income, assuming that it would otherwise be so included; or
 - (r) anything done in relation to a shareholder in a private company (as those terms are defined in section 6 of the *Income Tax Assessment Act 1936*), or an associate of such a shareholder, that causes (or will cause) the private company to be taken under Division 7A of Part III of that Act to pay the shareholder or associate a dividend; or
 - (s) a loan (within the meaning of section 109D of the *Income Tax Assessment Act 1936*), if:
 - (i) a dividend is not taken to be paid under that section in relation to the loan, but would be if section 109N of that Act were disregarded; or
 - (ii) an amount is not included, as if it were a dividend, in the assessable income of an entity under section 109XB

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of that Act in relation to the loan, but would be if section 109N of that Act were disregarded.

fringe benefits tax or **tax** means tax imposed by the *Fringe Benefits Tax Act 1986*.

fringe benefits taxable amount has the meaning given by section 5B.

future employee means a person who will become a current employee.

future employer means a person who will become a current employer.

general interest charge means the charge worked out under Part IIA of the *Taxation Administration Act 1953*.

government body means the Commonwealth, a State, a Territory or an authority of the Commonwealth or of a State or Territory.

GST-creditable benefit has the meaning given by section 149A.

health care means any examination, test or form of care (whether therapeutic, preventative or rehabilitative) that is related to the physiological or psychological health of a person and, without limiting the generality of the foregoing, includes:

- (a) the supply, maintenance or repair of:
 - (i) an artificial limb or other artificial substitute; or
 - (ii) a medical, surgical or similar aid or appliance used by a person; and
- (b) the supply of drugs or other property in connection with such an examination, test or form of care.

housing benefit means a benefit referred to in section 25.

housing fringe benefit means a fringe benefit that is a housing benefit.

housing right, in relation to a person, means a lease or licence granted to the person to occupy or use a unit of accommodation,

insofar as that lease or licence subsists at a time when the unit of accommodation is the person's usual place of residence.

hydrogen fuel cell electric vehicle has the meaning given by subsection 8A(4).

identical benefit, in relation to the recipients benefit in relation to a residual fringe benefit, means another benefit that is the same in all respects, except for differences (if any) that are minimal or insignificant and do not affect the value of the other benefit.

identical overall benefit, in relation to the recipients overall benefit in relation to a period residual fringe benefit, means a benefit that is the same in all respects as the recipients overall benefit (except for any differences that are minimal or insignificant and do not affect the value of the benefit).

identical property, in relation to the recipients property in relation to a property fringe benefit, means other property that is the same in all respects, including physical characteristics, quality and reputation, except for differences (if any) that are minimal or insignificant and do not affect the value of the property.

incorporated company means a company being a body corporate.

individual fringe benefits amount for a year of tax in respect of the employment of an employee by an employer has the meaning given by section 5E.

individual quasi-fringe benefits amount for a year of tax in respect of the employment of an employee by an employer has the meaning given by subsection 135Q(3).

industrial instrument means a law of the Commonwealth or of a State or Territory or an award, order, determination or industrial agreement in force under any such law.

in-house expense payment fringe benefit means:

- (a) an in-house property expense payment fringe benefit; or
- (b) an in-house residual expense payment fringe benefit.

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in-house fringe benefit means:

- (a) an in-house expense payment fringe benefit;
- (b) an in-house property fringe benefit; or
- (c) an in-house residual fringe benefit.

in-house health care facility, in relation to an employer, means a clinic, surgery, first-aid station or similar facility that is:

- (a) operated wholly or principally for providing health care in respect of compensable work-related trauma suffered:
 - (i) in any case—by employees of the employer; or
 - (ii) if the employer is a company—by employees of the employer or by employees of a company that is related to the employer; and
- (b) located:
 - (i) on premises of the employer or, if the employer is a company, of the employer or of a company that is related to the employer; or
 - (ii) at or adjacent to a place where employees of the employer or, if the employer is a company, of the employer or of a company that is related to the employer (other than members of the staff of the facility) perform the duties of their employment.

in-house non-period residual fringe benefit means an in-house residual fringe benefit that is not provided during a period.

in-house period residual fringe benefit means an in-house residual fringe benefit that is provided during a period.

in-house property expense payment fringe benefit, in relation to an employer, means an expense payment fringe benefit in relation to the employer where:

- (a) the recipient's expenditure was incurred in respect of the provision of tangible property by a person (in this definition called the ***property provider***);
- (b) the provision of the property is a property benefit;

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- (c) if the property provider is the employer or an associate of the employer—at or about the provision time, the property provider carried on a business that consisted of or included the provision of identical or similar property principally to outsiders;
 - (d) if the property provider is not the employer or an associate of the employer:
 - (i) the property was acquired by the property provider from the employer or an associate of the employer (which employer or associate is in this definition called the *seller*); and
 - (ii) at or about the provision time, both the property provider and the seller carried on a business that consisted of or included the provision of identical or similar property principally to outsiders; and
 - (e) documentary evidence of the recipients expenditure is obtained by the recipient and that documentary evidence, or a copy, is given to the employer before the declaration date.

in-house property fringe benefit, in relation to an employer, means a property fringe benefit in relation to the employer in respect of tangible property:

- (a) where both of the following conditions are satisfied:
 - (i) the provider is the employer or an associate of the employer; and
 - (ii) at or about the provision time, the provider carried on a business that consisted of or included the provision of identical or similar property principally to outsiders; or
- (b) where all of the following conditions are satisfied:
 - (i) the provider is not the employer or an associate of the employer;
 - (ii) the property was acquired by the provider from the employer or an associate of the employer (which employer or associate is in this definition called the *seller*); and
 - (iii) at or about the provision time, both the provider and the seller carried on a business that consisted of or included

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the provision of identical or similar property principally to outsiders.

in-house residual expense payment fringe benefit, in relation to an employer, means an expense payment fringe benefit in relation to the employer where:

- (a) the recipient's expenditure was incurred in respect of the provision of a residual benefit (other than a benefit provided under a contract of investment insurance) by a person (in this definition called the ***residual benefit provider***);
- (b) if the residual benefit provider is the employer or an associate of the employer—at or about the time that, if the residual benefit had been a residual fringe benefit, would have been the comparison time, the residual benefit provider carried on a business that consisted of or included the provision of identical or similar benefits principally to outsiders;
- (c) if the residual benefit provider is not the employer or an associate of the employer:
 - (i) the residual benefit provider purchased the benefit from the employer or an associate of the employer (which employer or associate is in this definition called the ***seller***); and
 - (ii) at or about the time that, if the residual benefit had been a residual fringe benefit, would have been the comparison time, both the residual benefit provider and the seller carried on a business that consisted of or included the provision of identical or similar benefits principally to outsiders; and
- (d) documentary evidence of the recipient's expenditure is obtained by the recipient and that documentary evidence, or a copy, is given to the employer before the declaration date.

in-house residual fringe benefit, in relation to an employer, means a residual fringe benefit in relation to the employer:

- (a) where both of the following conditions are satisfied:
 - (i) the provider is the employer or an associate of the employer;

- (ii) at or about the comparison time, the provider carried on a business that consisted of or included the provision of identical or similar benefits principally to outsiders; or
- (b) where all of the following conditions are satisfied:
 - (i) the provider is not the employer or an associate of the employer;
 - (ii) the provider purchased the benefit from the employer or an associate of the employer (which employer or associate is in this definition called the *seller*);
 - (iii) at or about the comparison time, both the provider and the seller carried on a business that consisted of or included the provision of identical or similar benefits principally to outsiders;

but does not include a benefit provided under a contract of investment insurance.

injury means any physical or mental injury.

in respect of, in relation to the employment of an employee, includes by reason of, by virtue of, or for or in relation directly or indirectly to, that employment.

intangible property means:

- (a) real property;
- (b) a chose in action; and
- (c) any other kind of property other than tangible property;

but does not include:

- (d) a right arising under a contract of insurance; or
- (e) a lease or licence in respect of real property or tangible property.

interest, in relation to a loan, includes a payment in the nature of interest.

internal Territory has a meaning affected by subsection 157(1).

Note: See also section 2B of the *Acts Interpretation Act 1901*.

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international aircrew expense payment benefit means an expense payment fringe benefit where the recipients expenditure:

- (a) is in respect of travel by the recipient in the course of performing the duties of the recipient's employment as the pilot, flight engineer, flight attendant, or other member of the crew, of an aircraft, being expenditure in respect of accommodation, the purchase of food or drink or otherwise incidental to the travel; and
- (b) relates to travel by the recipient outside Australia.

international aircrew property benefit means a property fringe benefit where the recipients property:

- (a) is in respect of travel by the recipient in the course of performing the duties of the recipient's employment as the pilot, flight engineer, flight attendant or other member of the crew, of an aircraft, being property that is:
 - (i) food or drink;
 - (ii) in respect of accommodation; or
 - (iii) otherwise incidental to the travel; and
- (b) relates to travel by the recipient outside Australia.

international aircrew residual benefit means a residual fringe benefit where the recipients benefit:

- (a) is in respect of travel by the recipient in the course of performing the duties of the recipient's employment as the pilot, flight engineer, flight attendant or other member of the crew of an aircraft, being a benefit that is in respect of accommodation or a benefit that is otherwise incidental to the travel; and
- (b) relates to travel by the recipient outside Australia.

law, in relation to a foreign country, means a law of that country, or of any part of, or place in, that country.

lease includes sub-lease.

leased means let on hire (including a letting on hire that is described in the relevant agreement as a lease) under an agreement other than a hire-purchase agreement.

leased car value, in relation to a car held but not owned by a person at a particular time, means:

- (a) in a case to which paragraph (b) does not apply—the amount that the person could reasonably be expected to have been required to pay to purchase the car from the owner at that time under an arm's length transaction; or
- (b) if the person commenced to lease the car at that time from a lessor who purchased the car at or about that time—the cost price of the car to the lessor.

liability to the Commonwealth means a liability to the Commonwealth arising under, or by virtue of, an Act of which the Commissioner has the general administration.

liquidator, in relation to a company, means a person who, whether or not appointed as liquidator, is required by law to carry out the winding up of the company.

living-away-from-home allowance benefit means a benefit referred to in section 30.

living-away-from-home allowance fringe benefit means a fringe benefit that is living-away-from-home allowance benefit.

living-away-from-home food fringe benefit means:

- (a) an expense payment fringe benefit provided in respect of the employment of an employee where:
 - (i) the recipients expenditure was incurred in respect of food or drink; and
 - (ii) the food or drink was not for consumption while the employee was undertaking travel in the course of performing the duties of that employment; and
 - (iii) the food or drink was for consumption by eligible family members at a time when the duties of that

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employment required the employee to live away from his or her normal residence; or

- (b) a property fringe benefit provided in respect of the employment of an employee where:
 - (i) the recipients property is food or drink; and
 - (ii) the food or drink was not for consumption while the employee was undertaking travel in the course of performing the duties of that employment; and
 - (iii) the food or drink was for consumption by eligible family members at a time when the duties of that employment required the employee to live away from his or her normal residence.

loan includes:

- (a) an advance of money;
- (b) the provision of credit or any other form of financial accommodation;
- (c) the payment of an amount for, on account of, on behalf of or at the request of a person where there is an obligation (whether expressed or implied) to repay the amount; and
- (d) a transaction (whatever its terms or form) which in substance effects a loan of money.

loan benefit means a benefit referred to in subsection 16(1).

loan fringe benefit means a fringe benefit that is a loan benefit.

log book records, in relation to a car held by a person (in this definition called the **holder**), in relation to a period, means a daily log book or similar document in which, in respect of each business journey:

- (a) that is undertaken in the car during the period; and
 - (b) that the holder, or a person acting on behalf of the holder, chooses to record in the document for the purpose of demonstrating the pattern of use of the car during the period;
- an entry setting out particulars of:

- (c) the date on which the journey began and the date on which it ended; and
 - (d) the respective odometer readings of the car at the beginning and end of the journey; and
 - (e) the number of kilometres travelled by the car in the course of the journey; and
 - (f) the purpose or purposes of the journey;
- is made in the English language at, or as soon as reasonably practicable after, the end of the journey.

long service award benefit, in relation to an employee of an employer, means a benefit provided to the employee, in respect of the employment of the employee, in, or in respect of, a year of tax solely by way of an award in recognition of the existence of a recognised long service period in relation to the employee that is not less than 15 years, but does not include:

- (a) a payment of salary or wages or a payment that would be salary or wages if salary or wages included exempt income for the purposes of the *Income Tax Assessment Act 1936*;
- (b) a benefit provided under a non-arm's length arrangement; or
- (c) a benefit provided under an arrangement where, having regard to:
 - (i) the form and substance of the arrangement;
 - (ii) the matters taken into account in determining the period of recognised long service leave recognised by the award; and
 - (iii) the eligibility of other employees of the employer to be awarded benefits in recognition of the existence of recognised long service periods;

it would be concluded that the arrangement, or any part of the arrangement, was entered into by any of the parties to the arrangement for the sole or dominant purpose of enabling the employer to obtain the benefit of the application of section 58Q.

long service leave means:

- (a) long service leave;

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- (b) long leave;
- (c) furlough;
- (d) extended leave; or
- (e) leave of a similar kind (however described).

meal entertainment benefit means a benefit that is a meal entertainment benefit because of section 37AC.

meal entertainment fringe benefit means a fringe benefit that is a meal entertainment benefit.

meal entitlement day, in relation to a meal provided in a year of tax, in respect of the employment of an employee, to a person (in this definition referred to as the **recipient**) being the employee or an associate of the employee, means a day in respect of which:

- (a) in respect of the employment of the employee, the recipient was entitled to be provided (whether without charge or otherwise) with residential accommodation; and
- (b) either of the following subparagraphs applies:
 - (i) the recipient was entitled, pursuant to the provisions of an industrial instrument in respect of the employment of the employee, to be provided (whether without charge or otherwise) with not fewer than 2 meals on that day;
 - (ii) the following conditions are satisfied:
 - (A) under an arrangement that was in force during the whole or a part of the year of tax (which whole or part is in this subparagraph referred to as the **arrangement period**) in respect of the employment of the employee, the recipient was entitled to be provided (whether without charge or otherwise) with not fewer than 2 meals on that day;
 - (B) during the arrangement period, the recipient was also entitled under the arrangement to be provided (whether without charge or otherwise) with not fewer than 2 meals on each day during

the arrangement period that was a working day in relation to the employee;

- (C) pursuant to the arrangement, the recipient was ordinarily provided (whether without charge or otherwise) with not fewer than 2 meals on the days referred to in sub-subparagraph (B).

migrant language training, in relation to a person, means a course attended by the person where:

- (a) at the time of attending the course, the person is, or intends to become, an immigrant to Australia; and
- (b) the course is designed to:
- (i) teach the English language; or
 - (ii) impart an understanding of the rights and duties of an Australian citizen and of the way of living of the Australian people;
- to persons whose first language is not English.

motor vehicle has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

natural person does not include a natural person in the capacity of trustee.

non-arm's length arrangement means an arrangement other than an arm's length arrangement.

non-business accessory, in relation to a car, means an accessory fitted to the car, whether at the factory where the car was assembled or at some other place, other than an accessory required to meet the special needs of any business operations in relation to which the car is used.

non-deductible entertainment expenditure means a loss or outgoing to the extent to which:

- (a) section 32-5 of the *Income Tax Assessment Act 1997* applies to it, or would apply if it were incurred in producing assessable income; and

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- (b) apart from that section, it would be deductible under section 8-1 of that Act, or would be if it were incurred in producing assessable income;

(on the assumption that section 32-20 of the *Income Tax Assessment Act 1997* had not been enacted).

non-deductible exempt entertainment expenditure means non-deductible entertainment expenditure to the extent to which it is not incurred in producing assessable income.

non-profit company means a company that is not carried on for the purposes of profit or gain to its individual members and is, by the terms of the company's constituent document, prohibited from making any distribution, whether in money, property or otherwise, to its members.

normal residence, in relation to an employee, means:

- (a) if the employee's usual place of residence is in Australia—the employee's usual place of residence; or
- (b) otherwise—either:
 - (i) the employee's usual place of residence; or
 - (ii) the place in Australia where the employee usually resides when in Australia.

notional amount of interest, in relation to a loan in relation to a year of tax, means the amount of interest that would have accrued on the loan in respect of the year of tax if the interest were calculated on the daily balance of the loan at:

- (a) where the loan is an eligible pre-commencement loan:
 - (i) the statutory interest rate in relation to the time when the loan was made; or
 - (ii) the statutory interest rate in relation to the year of tax; whichever is the less;
- (b) where the loan is not an eligible pre-commencement loan, was made before 3 April 1986 and is a housing loan relating to a dwelling:
 - (i) the statutory interest rate in relation to the year of tax; or

- (ii) 13.5% per annum;
whichever is the less; or
- (c) in any other case—the statutory interest rate in relation to the year of tax.

notional taxable value, in relation to a benefit provided in, or in respect of, a year of tax in respect of the employment of an employee of an employer, means the amount that, if it were assumed that:

- (a) in the case of a car benefit—the car benefit was a residual benefit; and
 - (b) in all cases—the benefit was a fringe benefit in relation to the employer in relation to the year of tax;
- would be the taxable value of the fringe benefit in relation to the year of tax.

notional tax amount has the meaning given by section 110.

notional value, in relation to the provision of property or another benefit to a person, means the amount that the person could reasonably be expected to have been required to pay to obtain the property or other benefit from the provider under an arm's length transaction.

obligation, in relation to the payment or repayment of an amount, includes an obligation that is not enforceable by legal proceedings.

odometer records, in relation to a car, in relation to a period, means a document in which particulars of:

- (a) the odometer reading of the car at the commencement of the period; and
- (b) the odometer reading of the car at the end of the period; and
- (c) if paragraph 162K(2)(b) or 162L(2)(b) applies with effect from a particular date—the odometer readings of both the replacement car and of the original car referred to in that paragraph, as at that date;

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are entered in the English language, at, or as soon as reasonably practicable after, the respective times to which those odometer readings relate.

offence against this Act includes an offence against:

- (a) the *Crimes Act 1914*; or
- (b) the *Taxation Administration Act 1953*;

relating to this Act.

officer means a person appointed or engaged under the *Public Service Act 1999*.

once-only deduction, in relation to expenditure, means a deduction in a year of income in respect of a percentage of the expenditure where no deduction is allowable in respect of a percentage of the expenditure in any other year of income.

original assessment date means:

- (a) in relation to an assessment other than an amended assessment—the day on which the assessment was made; and
- (b) in relation to an assessment being the first or a subsequent amendment of an assessment to which paragraph (a) applies—the day on which the original assessment was made.

outsider, in relation to the employment of an employee of an employer, means a person not being:

- (a) an employee of the employer;
- (b) an employee of an associate of the employer;
- (c) an employee of a person (in this definition referred to as the **provider**) other than the employer or an associate of the employer who provides benefits to, or to associates of, employees of the employer or an associate of the employer under an arrangement between:
 - (i) the employer or an associate of the employer; and
 - (ii) the provider or another person; or
- (d) an associate of an employee to whom any of the preceding paragraphs apply.

parent has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

period residual fringe benefit means a residual fringe benefit that is provided during a period.

person includes:

- (a) a body politic;
- (b) a body corporate;
- (c) a partnership;
- (d) any other unincorporated association or body of persons; and
- (e) a person in the capacity of trustee.

personal services includes services as a personal secretary or chauffeur.

place of residence, in relation to a person, means:

- (a) a place at which the person resides; or
- (b) a place at which the person has sleeping accommodation;

whether on a permanent or temporary basis and whether or not on a shared basis.

plug-in hybrid electric vehicle has the meaning given by subsection 8A(5).

preferential air fare means an air fare charged by a person in respect of travel over a route, being an air fare the payment of which entitles the person travelling to benefits to which some of the other passengers on the same flight are not entitled.

primary place of employment, in relation to an employee in relation to a day, means business premises, or associated premises, of the employer of the employee, or of an associate of the employer, where:

- (a) if the employee performed duties of his or her employment on that day—on that day; or

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- (b) in any other case—on the most recent day before that day on which the employee performed duties of his or her employment;

those premises are or were:

- (c) the sole or primary place of employment of the employee; or
- (d) otherwise the sole or primary place from which or at which the employee performs duties of his or her employment.

private use, in relation to a motor vehicle, in relation to an employee or an associate of an employee, means any use of the motor vehicle by the employee or associate, as the case may be, that is not exclusively in the course of producing assessable income of the employee.

producing assessable income includes:

- (a) gaining assessable income; or
- (b) carrying on a business for the purpose of gaining or producing assessable income.

property means:

- (a) intangible property; and
- (b) tangible property.

property benefit means a benefit referred to in section 40, but does not include a benefit that is a benefit by virtue of a provision of Subdivision A of Divisions 2 to 10 (inclusive) of Part III.

property fringe benefit means a fringe benefit that is a property benefit.

provide:

- (a) in relation to a benefit—includes allow, confer, give, grant or perform; and
- (b) in relation to property—means dispose of (whether by sale, gift, declaration of trust or otherwise):
 - (i) if the property is a beneficial interest in property but does not include legal ownership—the beneficial interest; or

(ii) in any other case—the legal ownership of the property.

provider, in relation to a benefit, means the person who provides the benefit.

providers portion, in relation to an expense payment fringe benefit, means whichever of the following amounts is applicable:

- (a) the amount of the payment referred to in paragraph 20(a) reduced by the amount of the recipients contribution;
- (b) the amount of the reimbursement referred to in paragraph 20(b).

provision time, in relation to the provision of property, means the time when the property is provided.

quarter means a period of 3 calendar months commencing on 1 January, 1 April, 1 July or 1 October.

rebtable employer has the meaning given by section 65J.

recipient, in relation to a benefit, means the person to whom the benefit is provided.

recipients benefit, in relation to a residual benefit, means the benefit to which the residual benefit relates.

recipients contribution:

- (a) in relation to a car parking fringe benefit, a property fringe benefit, a residual fringe benefit or a board fringe benefit, being a fringe benefit provided in respect of the employment of an employee of an employer, means the amount of any consideration paid to the provider or to the employer by the recipient or by the employee in respect of the provision of the recipients parking, the recipients property, the recipients benefit or the recipients meal, as the case may be, reduced by the amount of any reimbursement paid to the recipient in respect of that consideration; and
- (b) in relation to an expense payment fringe benefit provided in respect of the employment of an employee of an employer, being a fringe benefit to which paragraph 20(a) applies—the

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amount paid to the provider or to the employer by the recipient or by the employee in respect of the provision of the fringe benefit.

recipients current benefit, in relation to a period residual fringe benefit in relation to a year of tax, means the benefit to which the fringe benefit relates, insofar as that benefit was provided during the year of tax.

recipients current housing right, in relation to a housing fringe benefit in relation to a year of tax, means the housing right to which the fringe benefit relates, insofar as that housing right subsisted during the year of tax.

recipients expenditure, in relation to an expense payment benefit, means the expenditure incurred by the recipient as mentioned in paragraph 20(a) or (b), as the case requires.

recipients meal, in relation to a board fringe benefit, means the meal to which the fringe benefit relates.

recipients overall benefit, in relation to a period residual fringe benefit in relation to a year of tax, means the benefit to which the fringe benefit relates, including that benefit as it was or will be provided at any time outside the year of tax.

recipients overall housing right, in relation to a housing fringe benefit in relation to a year of tax, means the housing right to which the fringe benefit relates, including that housing right as it subsisted, or will subsist, outside the year of tax.

recipients parking, in relation to a car parking fringe benefit, means the provision of the parking facilities to which the benefit relates.

recipients portion, in relation to an expense payment fringe benefit, means the recipients expenditure reduced by whichever of the following amounts is applicable:

- (a) the amount of the payment referred to in paragraph 20(a) reduced by the amount of the recipients contribution;

- (b) the amount of the reimbursement referred to in paragraph 20(b).

recipients property, in relation to a property benefit, means the property to which the benefit relates.

recipients rent, in relation to a housing fringe benefit in relation to an employee of an employer in relation to a year of tax, means the amount of any rent or other consideration paid to the provider or to the employer by the recipient or the employee in respect of the subsistence, during the year of tax, of the recipients housing right reduced by the amount of any reimbursement paid to the recipient in respect of that consideration.

recipients unit of accommodation, in relation to a housing fringe benefit, means the unit of accommodation to which the fringe benefit relates.

recognised long service period, in relation to an employee of an employer, means:

- (a) if the employee has an entitlement to long service leave under:
- (i) a law of the Commonwealth, a State, a Territory or a foreign country;
 - (ii) an award, order, determination or industrial agreement in force under any such law;
 - (iii) a scheme or arrangement by reason of the existence and nature of which the employer has secured an exemption from obligations to comply with any such law relating to long service leave;
 - (iv) a contract of employment; or
 - (v) the terms of appointment to an office;
- the period by reference to which that long service leave is determined;
- (b) if:
- (i) long service leave may be made available to the employee as a privilege; and

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- (ii) the availability of that leave is determined by reference to matters similar to matters by reference to which an entitlement of the kind referred to in paragraph (a) is ordinarily determined;
the period by reference to which that long service leave is determined; or
- (c) in any other case:
 - (i) the period for which the employee has been employed by the employer; or
 - (ii) such longer period of employment (whether with that employer or any other employer) as might reasonably be expected to be taken into account in determining long service leave if the employee had an entitlement to long service leave.

recreation includes:

- (a) amusement;
- (b) sport or similar leisure-time pursuits; and
- (c) recreation or amusement provided on, or by means of, a vehicle, ship, vessel or aircraft.

recreational facility means a facility for recreation, but does not include a facility for accommodation or a facility for drinking or dining.

reducible fringe benefit has the meaning given by section 65CC.

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

registered health promotion charity means an institution that is:

- (a) a registered charity; and
- (b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 13 of the table in subsection 25-5(5) of that Act.

registered public benevolent institution means an entity that is:

- (a) a registered charity; and
- (b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 14 of the table in subsection 25-5(5) of that Act.

registered religious institution means an institution that is:

- (a) a registered charity; and
- (b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 4 of the table in subsection 25-5(5) of that Act.

registered tax agent has the meaning given by subsection 90-1(1) of the *Tax Agent Services Act 2009*.

reimburse includes any act having the effect or result, direct or indirect, of a reimbursement.

relative has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

religious practitioner has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

remote area housing benefit has the meaning given by subsection 58ZC(2).

rent index number

- (a) in relation to a quarter in relation to a State or Territory—means the index number for the rent sub-group of the Consumer Price Index published by the Australian Statistician in respect of that quarter for the capital city of that State or Territory; or
- (b) in relation to a quarter in relation to Australia—means the index number for the rent sub-group of the Consumer Price Index, being the weighted average of the 8 capital cities,

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published by the Australian Statistician in respect of that quarter.

reportable fringe benefits amount for a year of income in respect of the employment of an employee by an employer has the meaning given by section 135P or 135Q (as appropriate).

reportable fringe benefits total of an employee for a year of income has the meaning given by section 135N.

residential fuel means any form of fuel (including electricity) for use for domestic purposes.

residual benefit means a benefit that is a residual benefit by virtue of section 45.

residual fringe benefit means a fringe benefit that is a residual benefit.

retention period, in relation to a statutory evidentiary document in relation to an employer in relation to a year of tax, means the period that:

- (a) commences on:
 - (i) where the statutory evidentiary document is maintained by or on behalf of the employer—the day on which the document commences to be maintained; or
 - (ii) in any other case—the day on which the statutory evidentiary document is given to the employer; and
- (b) ends:
 - (i) in a case to which subparagraph (ii) does not apply—at the end of the period of 5 years commencing on the original assessment date in relation to an assessment of the fringe benefits taxable amount of the employer of the year of tax; or
 - (ii) if, at the end of that period of 5 years, an objection, or a request for amendment of an assessment (not being an objection) relating to a matter, or matters including a matter, to which the statutory evidentiary document is relevant, or a review or appeal arising out of such an

objection, has not been determined or otherwise finally disposed of—on the day on which the objection (and any review or appeal arising out of it), the request, or review or appeal (and any appeal or further appeal arising out of it), as the case may be, is determined or so disposed of.

safety award benefit, in relation to an employee of an employer, means a benefit provided to the employee, in respect of the employment of the employee, solely by way of an award in recognition of the special achievements of the employee, or of the employee and another person or persons, in occupational health matters, or in occupational safety matters, relating to the employment of the employee, or of the employee and that other person or persons, but does not include:

- (a) a payment of salary or wages or a payment that would be salary or wages if salary or wages included exempt income for the purposes of the *Income Tax Assessment Act 1936*;
- (b) a benefit provided under a non-arm's length arrangement; or
- (c) a benefit provided under an arrangement where, having regard to:
 - (i) the form and substance of the arrangement;
 - (ii) the achievements recognised by the award; and
 - (iii) the eligibility of other employees of the employer to be awarded benefits in recognition of their special achievements in occupational health matters or in occupational safety matters;

it would be concluded that the arrangement, or any part of the arrangement, was entered into by any of the parties to the arrangement for the sole or dominant purpose of enabling the employer to obtain the benefit of the application of section 58R.

salary or wages means:

- (a) a payment from which an amount must be withheld (even if the amount is not withheld) under a provision in Schedule 1

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- to the *Taxation Administration Act 1953* listed in the table, to the extent that the payment is assessable income; and
- (aa) a payment from which an amount must be withheld (even if the amount is not withheld) under paragraph 12-110(1)(ca) (about parental leave pay) in Schedule 1 to the *Taxation Administration Act 1953*, other than a payment under Part 3-3 of the *Paid Parental Leave Act 2010* (Payment of instalments by Secretary); and
- (b) a payment from which an amount must be withheld (even if the amount is not withheld) under section 12-47 in Schedule 1 to the *Taxation Administration Act 1953* where:
- (i) the payment is made to a religious practitioner by a religious institution; and
 - (ii) the activity, or series of activities, for which the payment is made is done by the religious practitioner as a member of the religious institution.

Withholding payments covered		
Item	Provision	Subject matter
1	Section 12-35	Payment to employee
2	Section 12-40	Payment to company director
3	Section 12-45	Payment to office holder
4	Section 12-115	Commonwealth education or training payment
5	Section 12-120	Compensation, sickness or accident payment

salary packaging arrangement means an arrangement under which a benefit is provided to an employee, or an associate of an employee, if:

- (a) the benefit is provided in return for the employee agreeing to a reduction in the employee's salary or wages that would not have happened apart from the arrangement; or
- (b) the arrangement is part of the employee's remuneration package, and the benefit is provided in circumstances where

it is reasonable to conclude that the employee's salary or wages would be greater if the benefit were not provided.

Second Commissioner means a Second Commissioner of Taxation.

small business entity has the same meaning as in the *Income Tax Assessment Act 1997*.

small expense payment fringe benefit means an expense payment fringe benefit where the recipient's expenditure does not exceed \$10.

spouse has the meaning given by subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

stand-by airline travel value, in relation to an airline transport fringe benefit, means:

- (a) if the transport is over a domestic route—50% of the carrier's lowest standard single economy air fare:
 - (i) for that route; and
 - (ii) as publicly advertised during the year of tax; or
- (b) if the transport is over an international route—50% of the lowest of any carrier's standard single economy air fare:
 - (i) for that route; and
 - (ii) as publicly advertised during the year of tax.

statutory evidentiary document, in relation to an employer in relation to a year of tax (in this definition called the **current year of tax**), means:

- (a) a declaration or other document that is:
 - (i) given to the employer pursuant to a provision of Part III or of a definition in this subsection that is relevant to that Part; and
 - (ii) relevant for the purposes of determining:
 - (A) the taxable value of a fringe benefit provided in, or in respect of, the current year of tax in

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- respect of the employment of an employee of the employer;
- (AA) the notional taxable value of a benefit provided in, or in respect of, the current year of tax in respect of the employment of an employee of the employer; or
- (B) whether a benefit provided in, or in respect of, the current year of tax in respect of the employment of an employee of the employer is an exempt benefit; and
- (aa) records of a nomination under section 162K or 162L that:
- (i) are maintained by the employer in relation to the current year of tax; or
 - (ii) were maintained by the employer in relation to an earlier year of tax but are relevant to the employer's liability under this Act in respect of the current year of tax;
- (ab) a record of the business use percentage specified by the employer for the current year of tax; and
- (b) a document maintained by the employer in relation to the current year of tax as mentioned in section 10A or paragraph 10B(a) or sub-subparagraph 24(1)(c)(ia)(A) or 24(1)(c)(i)(B); and
- (c) log book records or odometer records maintained in relation to a particular car where any of the following subparagraphs apply:
- (i) both of the following conditions are satisfied:
 - (A) the current year of tax is not a log book year of tax of the employer in relation to the car;
 - (B) section 10A required the records to be maintained by or on behalf of the provider of a car fringe benefit in relation to the employer as a condition of the employer being entitled, in respect of the year of tax that was the last log book year of tax of the employer in relation to the car before the current year of tax, to a

reduction in the operating cost of the car on account of business journeys undertaken in the car during that last log book year of tax;

- (ii) both of the following conditions are satisfied:
- (A) the current year of tax is not a log book year of tax of the recipient of a loan fringe benefit, an expense payment fringe benefit, a property fringe benefit or a residual fringe benefit in relation to the car while it was held by the recipient during a period in the current year of tax;
 - (B) section 65E required the records to be maintained by or on behalf of the recipient as a condition of the employer being entitled, in relation to the year of tax that was the last log book year of tax of the recipient before the current year of tax, to a reduction of the taxable value of a fringe benefit on account of business journeys undertaken in the car in that last log book year of tax; and
- (d) a no-private-use declaration or a recurring fringe benefit declaration that covers benefits provided in the current year of tax.

statutory food amount, in relation to a person, in relation to a period in relation to a year of tax, means the amount calculated in respect of that period:

- (a) in a case where the person had attained the age of 12 years before the beginning of the year of tax—at the rate of \$42 per week; and
- (b) in any other case—at the rate of \$21 per week.

statutory interest rate:

- (a) in relation to a year of tax, means the benchmark interest rate in relation to the year of tax; or
- (b) in relation to a time (in this paragraph referred to as the **loan time**) before 1 July 1986, means:

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- (i) if the loan time occurred after 2 April 1986:
 - (A) if there is only 1 benchmark interest rate in relation to the loan time—that rate;
 - (B) if there are 2 or more benchmark interest rates in relation to the loan time—the lower or lowest of those rates; or
 - (C) if there is no benchmark interest rate in relation to the loan time—such rate as is prescribed;
- (ii) if the loan time occurred during a period specified in the Schedule—the rate specified in the Schedule in relation to that period; and
- (iii) if the loan time occurred before 1 January 1946—3.875% per annum.

stratum unit, in relation to a dwelling, means a unit on a unit plan registered under a law of a State or Territory that provides for the registration of titles of a kind known as unit titles or strata titles, being a unit that comprises:

- (a) a part of a building containing the dwelling, being a part consisting of a flat or home unit; or
- (b) a part of a parcel of land, being a part on which the building containing the dwelling is constructed.

supplementary car rate, in relation to a year of tax, means the rate prescribed for the purposes of this definition in relation to the year of tax.

tangible property means goods and includes:

- (a) animals, including fish; and
- (b) gas and electricity.

tax-exempt body entertainment benefit means a benefit referred to in section 38.

tax-exempt body entertainment fringe benefit means a fringe benefit that is a tax-exempt body entertainment benefit.

taxi travel has the meaning given by the *A New Tax System (Goods and Services Tax) Act 1999*.

tenancy period, in relation to a housing benefit in relation to a year of tax, means the period during the year of tax when the housing right to which the benefit relates subsisted.

this Act includes:

- (a) the regulations; and
- (b) Part IVC of the *Taxation Administration Act 1953*, insofar as that Part relates to this Act.

travel diary, in relation to particular travel undertaken by the recipient of an expense payment fringe benefit, a property fringe benefit or a residual fringe benefit, means a diary or similar document, in the English language, in which, in relation to each activity engaged in by the recipient:

- (a) while undertaking that travel; and
 - (b) in the course of producing assessable income of the recipient; the recipient has made, before, at the time of, or as soon as reasonably practicable after, the conclusion of the activity, an entry setting out particulars of:
 - (d) the place where the activity was undertaken;
 - (e) the date and approximate time when the activity commenced;
 - (f) the duration of the activity; and
 - (g) the nature of the activity;
- and includes a copy of such a diary or document.

Tribunal means the Administrative Appeals Tribunal.

trustee includes:

- (a) a person appointed or constituted trustee by act of parties, by order or declaration of a court, or by operation of law; or
- (b) an executor, administrator or other personal representative of a deceased person; or
- (c) a guardian or committee; or
- (d) a receiver or receiver and manager; or

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- (e) a liquidator of a company; or
- (ea) an administrator, within the meaning of the *Corporations Act 2001*, of a company; or
- (eb) an administrator of a deed of company arrangement executed by a company under Part 5.3A of that Act; or
- (f) a person:
 - (i) having or taking upon himself or herself the administration or control of any real or personal property affected by any express or implied trust;
 - (ii) acting in any fiduciary capacity; or
 - (iii) having the possession, control or management of any real or personal property of a person under any legal or other disability.

unincorporated company means a company being an unincorporated association or other unincorporated body of persons.

unit of accommodation includes:

- (a) a house, flat or home unit;
- (aa) accommodation in a house, flat or home unit;
- (b) accommodation in a hotel, hostel, motel or guesthouse;
- (c) accommodation in a bunkhouse or any living quarters;
- (d) accommodation in a ship, vessel or floating structure; and
- (e) a caravan or other mobile home.

unreimbursed expenditure means expenditure no part of which has been reimbursed.

unreimbursed interest means interest no part of which has been reimbursed.

waive includes release.

workers' compensation law means a law of the Commonwealth, a State, a Territory or a foreign country that provides for compensation or other benefits for or in respect of work-related

trauma suffered by employees without requiring proof of any breach by, or by persons associated with, employers.

work-related counselling:

- (a) in relation to an employee of an employer, means counselling attended by the employee; and
- (b) in relation to an associate of an employee of an employer, means counselling attended by the associate where the associate is accompanied by the employee;

where all of the following conditions are satisfied:

- (c) the attendance of:
 - (i) if paragraph (a) applies—the employee; and
 - (ii) if paragraph (b) applies—both the employee and the associate;

at the counselling gives effect to an objective, purpose, plan or policy devised, adopted or required to be followed, by the employer to:

- (iii) improve or maintain the quality of the performance of employees' duties; or
- (iv) prepare employees for retirement;
- (d) the counselling relates to any of the following matters:
 - (i) safety;
 - (ii) health;
 - (iii) fitness;
 - (iv) stress management;
 - (v) personal relationships;
 - (vi) retirement problems;
 - (vii) drug or alcohol abuse;
 - (viii) rehabilitation or prevention of work-related trauma or of other disease or injury;
 - (ix) first aid;
 - (x) any similar matter;
- (e) there is no benefit that:
 - (i) is provided in respect of the employment of the employee;

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- (ii) consists of the provision of, or relates to, the counselling; and
- (iii) is provided wholly or principally as a reward for services rendered or to be rendered by the employee.

work-related medical examination, in relation to a benefit provided in respect of the employment of an employee, means an examination or test carried out by, or on behalf of, an audiometrist or a legally qualified medical practitioner, nurse, dentist or optometrist wholly or principally in order to ascertain the physiological or psychological condition of the employee for any or all of the following purposes:

- (a) the commencement of the employment of the employee;
- (b) the confirmation of probationary employment of the employee;
- (c) a change in the duties or location of the employment of the employee;
- (d) the employee becoming a member of a superannuation fund.

work-related medical screening, in relation to an employee of an employer, means an examination or test carried out by, or on behalf of, an audiometrist or a legally qualified medical practitioner, nurse, dentist or optometrist wholly or principally in order to ascertain whether the employee has suffered, is suffering or is at risk of suffering, from work-related trauma, but does not include an examination or test that is not made available generally to all employees of the employer:

- (a) who are likely to have suffered, be suffering or be at risk of suffering, from similar work-related trauma;
- (b) who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment; and
- (c) whose duties of employment are similar to those of the employee.

work-related preventative health care, in relation to an employee of an employer, means any form of care provided by, or on behalf of, a legally qualified medical practitioner, nurse, dentist or

optometrist wholly or principally in order to prevent the employee suffering from work-related trauma, but does not include a form of care that is not made available generally to all employees of the employer:

- (a) who are likely to be at risk of suffering from similar work-related trauma;
- (b) who perform the duties of their employment at or near the place where the employee performs the duties of his or her employment; and
- (c) whose duties of employment are similar to those of the employee.

work-related trauma, in relation to an employee, means:

- (a) the injury of the employee (including the aggravation, acceleration or recurrence of an injury of the employee);
- (b) the contraction, aggravation, acceleration or recurrence of a disease of the employee;
- (c) the loss or destruction of, or damage to:
 - (i) an artificial limb or other artificial substitute;
 - (ii) a medical, surgical or similar aid or appliance used by the employee; or
 - (iii) clothing worn by the employee; or
- (d) the coming into existence, the aggravation, acceleration or recurrence of any other physiological or psychological condition in relation to the employee that is or may be harmful or disadvantageous to, or result in harm or disadvantage to, the employee;

that is related to any employment of the employee.

work-related travel, in relation to an employee, means:

- (a) travel by the employee between:
 - (i) the place of residence of the employee; and
 - (ii) the place of employment of the employee or any other place from which or at which the employee performs duties of his or her employment; or

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(b) travel by the employee that is incidental to travel in the course of performing the duties of his or her employment.

year of income means an income year (within the meaning of the *Income Tax Assessment Act 1997*).

year of tax means the year starting on 1 April 1987, and each later year starting on 1 April.

zero or low emissions vehicle has the meaning given by subsection 8A(2).

(2) In the definition of **business premises** in subsection (1), **premises** includes a ship, vessel, floating structure, aircraft or train.

136AB What constitutes reasonable belief that a superannuation fund is a complying superannuation fund

- (1) Subject to subsection (2), if a person makes a payment to a superannuation fund, the person is taken, for the purposes of paragraph (j) of the definition of **fringe benefit** in subsection 136(1), to have reasonable grounds for believing that the fund is a complying superannuation fund (as defined by the *Income Tax Assessment Act 1997*) if, at or before the time when the payment is made, the person has obtained a written statement, provided by or on behalf of the trustee of the fund, that the fund:
- (a) is a resident regulated superannuation fund within the meaning of the *Superannuation Industry (Supervision) Act 1993*; and
 - (b) is not subject to a direction under section 63 of that Act.
- (2) A person who makes a payment to a superannuation fund is taken not to have reasonable grounds for believing that the fund is a complying superannuation fund if, when the payment is made:
- (a) the person:
 - (i) is the trustee or the manager of the fund; or
 - (ii) is an associate of the trustee or the manager of the fund; and

- (b) the person has reasonable grounds for believing that the fund is not a resident regulated superannuation fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* or is operating in contravention of a regulatory provision, as defined in section 38A of that Act.
- (3) Section 39 of the *Superannuation Industry (Supervision) Act 1993* applies for the purposes of subsection (2) of this section in a corresponding way to the way in which it applies for the purposes of Division 2 of Part 5 of that Act.

136A Reimbursement etc. of tax not to be regarded as consideration in respect of benefit etc.

For the purposes of this Act, an amount paid (including an amount deemed by section 145 to have been paid) in respect of fringe benefits tax shall not be regarded as also being consideration for or in respect of:

- (a) the provision of a benefit; or
- (b) any other matter.

137 Salary or wages

- (1) For the purpose only of ascertaining whether a person is an employee or an employer within the meaning of this Act, where:
 - (a) a benefit is provided by a person (in this subsection referred to as the *first person*) to, or to an associate of, another person (in this subsection referred to as the *second person*);
 - (b) but for this subsection, the benefit would not be regarded as having been provided in respect of the employment of the second person; and
 - (c) either of the following conditions is satisfied:
 - (i) if the benefit were provided by the first person by way of a cash payment to the second person, the payment would constitute salary or wages paid by the first person to the second person;
 - (ii) all of the following conditions are satisfied:

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- (A) subparagraph (i) does not apply in relation to the benefit;
- (B) the first person is an associate of a third person or the benefit is provided under an arrangement between the first person and a third person;
- (C) if the benefit were provided by the third person by way of a cash payment to the second person, the payment would constitute salary or wages paid by the third person to the second person;

a definition in subsection 136(1) applies as if the benefit were salary or wages paid to the second person by:

- (d) in a case to which subparagraph (c)(i) applies—the first person; or
- (e) in a case to which subparagraph (c)(ii) applies—the third person.

138 Double counting of fringe benefits

(1) Where:

- (a) a person (in this subsection referred to as the *employee*) is both:
 - (i) an employee of an employer (in this section referred to as the *first employer*); and
 - (ii) an employee of one or more associates of the first employer;
- (b) a benefit is provided to, or to an associate of, the employee by the first employer; and
- (c) the benefit is a fringe benefit in relation to the first employer; the benefit is not a fringe benefit in relation to an employer who is an associate of the first employer.

(2) For the purposes of this Act, where, in a case to which subsection (1) does not apply, a benefit provided to, or to an associate of, an employee would, but for this subsection, be a fringe benefit in relation to 2 or more employers, the benefit shall be taken to be a fringe benefit in relation to such one of those

employers as the Commissioner determines and not in relation to any other of those employers.

- (3) For the purposes of this Act, where a benefit in respect of the employment of an employee is provided jointly to the employee and one or more associates of the employee, the benefit shall be deemed to have been provided to the employee only.
- (4) For the purposes of this Act, where a benefit in respect of the employment of an employee is provided jointly to 2 or more associates of the employee but not to the employee, the benefit shall be taken to have been provided to such one of those associates as the Commissioner determines and not to any other of those associates.

138A Benefit provided in respect of a year of tax

A reference in this Act to a benefit provided in respect of a year of tax is a reference to a benefit that is deemed to be provided in respect of the year of tax.

138B Benefit provided in respect of the employment of an employee

A reference in this Act to a benefit provided in respect of the employment of an employee is a reference to a benefit provided, or originally provided, as the case may be, in respect of that employment.

138C Application or use of benefit

A reference in this Act to the application or use of a benefit is a reference to the application or use of:

- (b) in the case of a board benefit—the recipients meal;
- (c) in the case of a loan benefit—the loan to which the benefit relates;
- (d) in the case of a property benefit—the recipients property; or
- (e) in the case of a residual benefit—the recipients benefit.

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139 Date on which return furnished

Where an employer furnishes, on different dates, 2 or more returns to the Commissioner under this Act relating to a year of tax, a reference in this Act to the day on which the return relating to that year was furnished is a reference to the earliest of those dates.

140 Eligible urban areas

- (1) In this Act:
- (a) a reference to an eligible urban area is a reference to:
 - (i) an area that:
 - (A) is situated in an area described in Schedule 2 to the *Income Tax Assessment Act 1936*; and
 - (B) is an urban centre with a census population of not less than 28,000; and
 - (ii) an area that:
 - (A) is not situated in an area described in Schedule 2 to the *Income Tax Assessment Act 1936*; and
 - (B) is an urban centre with a census population of not less than 14,000; and
 - (b) a reference to a location that is adjacent to an eligible urban area is a reference to a location that, as at the date of commencement of this section:
 - (i) was situated less than 40 kilometres, by the shortest practicable surface route, from the centre point of an eligible urban area with a census population of less than 130,000; or
 - (ii) was situated less than 100 kilometres, by the shortest practicable surface route, from the centre point of an eligible urban area with a census population of not less than 130,000.
- (1A) However, this Act operates in relation to a housing benefit provided in respect of the employment of an employee of an employer described in subsection (1B) or in respect of the

employment of an employee described in subsection (1C), (1CA) or (1D) as if:

- (a) a reference in this Act (except in paragraph (1)(a), this paragraph and subsection 140(4)) to an eligible urban area were a reference to an eligible urban area that is an urban centre with a census population of not less than 130,000; and
 - (b) subparagraph (1)(b)(i) were omitted.
- (1B) Subsection (1A) applies in relation to each of the following employers:
- (a) a public hospital;
 - (c) a hospital carried on by a society or association that is a rebatable employer;
 - (d) an employer that is a registered charity.
- (1C) Subsection (1A) also applies in relation to an employee:
- (a) whose employer is a government body; and
 - (b) whose duties of employment are exclusively performed in, or in connection with:
 - (i) a public hospital; or
 - (ii) a hospital carried on by a society or association that is a rebatable employer.
- (1CA) Subsection (1A) also applies in relation to an employee:
- (a) whose employer provides public ambulance services or services that support those services; and
 - (b) who is predominantly involved in connection with the provision of those services.
- (1D) Subsection (1A) also applies in relation to an employee:
- (a) whose employer is a government body; and
 - (b) whose duties of employment are performed in a police service.
- (2) For the purposes of this section, the distance, by the shortest practicable surface route, between a location (in this subsection

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referred to as the *tested location*) and the centre point of an eligible urban area is:

- (a) where there is only one location within the eligible urban area from which distances between the eligible urban area and other places are usually measured—the distance, by the shortest practicable surface route, between the tested location and that location; and
 - (b) where there are 2 or more locations within the eligible urban area from which distances between parts of the eligible urban area and other places are usually measured—the distance, by the shortest practicable surface route, between the tested location and the one of those locations that is in the principal one of those parts.
- (2A) In applying subsection (2), if the shortest practicable surface route between the tested location and the location mentioned in that subsection includes a route by water, the distance between those locations is taken to be the amount worked out using the following formula:

$$\left(\begin{array}{l} \text{Total kilometres} \\ \text{of the surface route} \\ \text{that are by water} \end{array} \times 2 \right) + \begin{array}{l} \text{Total kilometres} \\ \text{of the surface route} \\ \text{that are by land} \end{array}$$

- (3) In this section:

census population, in relation to an urban centre, means the census count on an actual location basis of the population of that urban centre specified in the results of the Census of Population and Housing taken by the Australian Statistician on 30 June 1981, being the results published by the Australian Statistician in the document entitled “Persons and Dwellings in Local Government Areas and Urban Centres”.

surface route means a route other than an air route.

urban centre means an area that is described as an urban centre or bounded locality in the results of the Census of Population and Housing taken by the Australian Statistician on 30 June 1981,

being the results published by the Australian Statistician in the document entitled “Persons and Dwellings in Local Government Areas and Urban Centres”.

- (4) If, but for this subsection, the whole or any part of a provision of this Act or of the *Fringe Benefits Tax Act 1986* would be invalid by reason of the enactment of paragraph (1)(a) of this section, this Act has effect as if that paragraph were omitted and the following paragraph were substituted:
- “(a) a reference to an eligible urban area is a reference to an area that is an urban centre with a census population of not less than 14,000; and”.

141 Housing loans, prescribed interests in land or stratum units and proprietary rights in respect of dwellings

- (1) For the purposes of this Act, where:
- (a) a loan is made to, and used by, a person (whether in his or her own right or jointly with his or her spouse) wholly:
 - (i) to enable the person to acquire a prescribed interest in land on which a building constituting or containing a dwelling was subsequently to be constructed or to acquire a prescribed interest in land and construct, or complete the construction of, such a building on the land;
 - (ii) to enable the person to construct, or complete the construction of, a building constituting or containing a dwelling on land in which the taxpayer held a prescribed interest;
 - (iii) to enable the person to acquire a prescribed interest in land on which there was a building constituting or containing a dwelling;
 - (iv) to enable the person to acquire a prescribed interest in a stratum unit in relation to a dwelling;
 - (v) to enable the person to extend a building constituting or containing a dwelling, being a building constructed on land in which the taxpayer held a prescribed interest, by

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adding a room or part of a room to the building or the part of the building containing the dwelling, as the case may be;

- (vi) in a case where the person held a prescribed interest in a stratum unit in relation to a dwelling—to enable the person to extend the dwelling by adding a room or part of a room to the dwelling;
 - (vii) to enable the person to acquire a proprietary right in respect of a dwelling, being a flat or a home unit; or
 - (viii) to enable the person to repay a loan that was made to, and used by, the person wholly for a purpose mentioned in a preceding subparagraph of this paragraph; and
- (b) at the time the loan was made, the dwelling was used or proposed to be used as the person's usual place of residence; the loan shall be taken to be a housing loan relating to the dwelling.

(2) For the purposes of this Act:

(a) where:

- (i) a person acquires, holds or held an estate in fee simple in land or in a stratum unit or 2 or more persons acquire, hold or held such an estate in land or in a stratum unit as joint tenants or tenants in common;
- (ii) a person acquires, holds or held an interest in land or in a stratum unit as lessee or licensee, or 2 or more persons acquire, hold or held jointly an interest in land or in a stratum unit as lessees or licensees, under a lease or licence, and the Commissioner is satisfied that the lease or licence gives or gave reasonable security of tenure to the lessee or licensee, or to the lessees or licensees, for a period of, or for periods aggregating, not less than 10 years;
- (iii) a person acquires, holds or held an interest in land or in a stratum unit as purchaser of an estate in fee simple in the land or in the stratum unit, or 2 or more persons acquired, hold or held an interest in land or in a stratum unit as purchasers of such an estate in the land or in the stratum unit as joint tenants or tenants in common,

- under an agreement that provides or provided for payment of the purchase price, or a part of the purchase price, to be made at a future time or by instalments; or
- (iv) a person acquires, holds or held an interest in land or in a stratum unit as purchaser, or 2 or more persons acquire, hold or held jointly an interest in land or in a stratum unit as purchasers, of the right to be granted a lease of the land or of the stratum unit under an agreement that provides or provided for payment of the purchase price, or a part of the purchase price, for the lease to be made at a future time or by instalments and the Commissioner is satisfied that the lease will give or gave reasonable security of tenure, to the lessee or lessees for a period of, or for periods aggregating, not less than 10 years;

that person or those persons shall be taken to acquire or hold, or to have held, as the case may be, a prescribed interest in that land or in that stratum unit, as the case requires; and

- (b) where a person acquires, holds or held, or 2 or more persons acquire, hold or held jointly, a right of occupancy of a dwelling, being a flat or a home unit, arising by virtue of the acquiring or holding of shares, or by virtue of a contract to purchase shares, in a company that owns or owned the building that contains the flat or home unit, that person, or those persons, as the case requires, shall be taken to acquire or hold, or to have held, as the case may be, a proprietary right in respect of the dwelling;
- (c) where:
- (i) a loan that but for this paragraph would be a housing loan relating to a dwelling is made by a person (in this paragraph referred to as ***the lender***) to another person (in this paragraph referred to as ***the borrower***);
- (ii) the lender does not maintain an account in relation to the loan that is separate and apart:
- (A) from any account kept by the lender in relation to any moneys deposited with the lender or applied by the lender on behalf of the borrower

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otherwise than for the purpose of repaying the loan, in whole or in part, or of paying, in whole or in part, interest that has accrued or will accrue in respect of the loan; and

- (B) from any account kept by the lender in relation to any other loan made by the lender to the borrower;

the loan referred to in subparagraph (i) is not a housing loan relating to a dwelling.

- (3) For the purposes of this Act, a loan shall not be taken to be a housing loan relating to a dwelling except as provided in this section.

141A Benefits incidental to acquisition or sale of prescribed interests in land or stratum units and proprietary rights in respect of dwellings

- (1) For the purposes of this Act, recipients expenditure shall be taken to be incidental to the acquisition or sale of a prescribed interest in land or a stratum unit or of a proprietary right in respect of a dwelling if, and only if:

- (a) in the case of an acquisition of a prescribed interest in land on which the employee or associate concerned proposes to construct, or complete the construction of, a building constituting or containing a dwelling—the recipients expenditure is in respect of any of the following matters:

- (i) stamp duty;
- (ii) legal services;
- (iii) agent's services;
- (iv) discharge of a mortgage;
- (v) expenses of borrowing;
- (vi) any similar matter;

being a matter of a capital nature that is incidental to the construction, or the completion of the construction, of that building;

- (b) in all cases—the recipients expenditure is in respect of any of the following matters:
- (i) stamp duty;
 - (ii) advertising;
 - (iii) legal services;
 - (iv) agent's services;
 - (v) discharge of a mortgage;
 - (vi) expenses of borrowing;
 - (vii) any similar matter;
- being a matter of a capital nature that is incidental to the acquisition or sale of the interest or right; and
- (c) in all cases—the recipients expenditure is not in respect of:
- (i) interest;
 - (ii) repayments of principal;
 - (iii) loan service fees;
 - (iv) the discharge of a mortgage, or expenses of borrowing, where the money borrowed was not applied wholly in respect of the land, stratum unit or proprietary right or in respect of a building on the land;
 - (v) insurance; or
 - (vi) rates.
- (2) For the purposes of this Act, a recipients benefit shall be taken to be incidental to the acquisition or sale of a prescribed interest in land or a stratum unit or of a proprietary right in respect of a dwelling if, and only if:
- (a) the recipients benefit consists of any of the following matters:
- (i) advertising;
 - (ii) legal services;
 - (iii) agent's services;
 - (iv) services related to borrowing;
 - (v) any similar matter;
- being a matter of a capital nature that is incidental to the acquisition or sale of the interest or right; and

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- (b) the recipients benefit does not consist of or relate to:
 - (i) insurance; or
 - (ii) services related to borrowing where the money borrowed was not applied wholly in respect of the land, stratum unit or proprietary right or in respect of a building on the land.

142 Remote area housing

- (1) In this Act, a reference, in relation to a year of tax in relation to an employee of an employer, to a remote area housing loan connected with a dwelling is a reference to a housing loan relating to the dwelling where:
 - (a) during the whole of the period (in this subsection referred to as the *occupation period*) in the year of tax when the employee occupied or used the dwelling as his or her usual place of residence:
 - (i) the dwelling was situated in a State or internal Territory and was not at a location in, or adjacent to, an eligible urban area; and
 - (ii) the employee was a current employee of the employer and the usual place of employment of the employee was not at a location in, or adjacent to, an eligible urban area;
 - (b) the common conditions set out in subsection (2E) are satisfied in relation to the occupation period; and
 - (d) the loan was not made to the employee pursuant to:
 - (i) a non-arm's length arrangement; or
 - (ii) an arrangement that was entered into by any of the parties to the arrangement for the purpose, or for purposes that included the purpose, of enabling the employer to obtain the benefit of the application of section 60.

- (1A) In this Act, a reference, in relation to a year of tax in relation to an employee of an employer, to remote area housing rent connected with a unit of accommodation is a reference to rent or other

consideration payable in respect of the subsistence of a lease or licence in respect of the unit of accommodation where:

- (a) during the whole of the period (in this subsection referred to as the *occupation period*) in the year of tax when the employee occupied or used the unit of accommodation as his or her usual place of residence:
 - (i) the unit of accommodation was situated in a State or internal Territory and was not at a location in, or adjacent to, an eligible urban area; and
 - (ii) the employee was a current employee of the employer and the usual place of employment of the employee was not at a location in, or adjacent to, an eligible urban area;
 - (b) the common conditions set out in subsection (2E) are satisfied in relation to the occupation period; and
 - (d) the lease or licence was not granted under:
 - (i) a non-arm's length arrangement; or
 - (ii) an arrangement that was entered into by any of the parties to the arrangement for the purpose, or for purposes that included the purpose, of enabling the employer to obtain the benefit of the application of section 60.
- (2) In this Act, a reference, in relation to a property fringe benefit in relation to a year of tax in relation to an employee of an employer, to remote area residential property is a reference to property that consists of an estate or interest in land:
- (aa) on which is situated a dwelling occupied or used by the employee immediately after the provision time as his or her usual place of residence; or
 - (ab) on which the employee proposes, as at the provision time, to construct, or complete the construction of, a dwelling to be occupied or used by the employee as his or her usual place of residence;
- where:
- (ac) if paragraph (ab) applies—the Commissioner is satisfied that the employee has pursued sustained reasonable efforts to:

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- (i) commence the construction, or commence the completion of the construction, of the dwelling within 6 months after the provision time; and
 - (ii) occupy or use the dwelling as his or her usual place of residence within 18 months after the provision time;
 - (a) at the provision time:
 - (i) the land was situated in a State or internal Territory and was not at a location in, or adjacent to, an eligible urban area; and
 - (ii) the employee was a current employee of the employer and the usual place of employment of the employee was not at a location in, or adjacent to, an eligible urban area;
 - (b) the common conditions set out in subsection (2E) are satisfied in relation to the provision time; and
 - (d) the property was not provided to the employee pursuant to:
 - (i) a non-arm's length arrangement; or
 - (ii) an arrangement that was entered into by any of the parties to the arrangement for the purpose, or for purposes that included the purpose, of enabling the employer to obtain the benefit of the application of section 60 or Division 14A of Part III.
- (2A) In this Act, a reference, in relation to a property fringe benefit in relation to a year of tax in relation to an employee of an employer, to a remote area residential property option fee is a reference to property that consists of a fee paid to the employee by way of consideration in respect of the grant of an option to purchase an estate or interest in land:
- (a) held by the employee; and
 - (b) on which:
 - (i) there is a dwelling occupied or used by the employee immediately after the provision time as his or her usual place of residence; or
 - (ii) the employee proposes, as at the provision time, to construct, or complete the construction of, a dwelling to

be occupied or used by the employee as his or her usual place of residence;

where:

- (c) if subparagraph (b)(ii) applies—the Commissioner is satisfied that the employee has pursued sustained reasonable efforts to:
 - (i) commence the construction, or commence the completion of the construction, of the dwelling within 6 months after the provision time; and
 - (ii) occupy or use the dwelling as his or her usual place of residence within 18 months after the provision time;
- (d) at the provision time:
 - (i) the land was situated in a State or internal Territory and was not at a location in, or adjacent to, an eligible urban area; and
 - (ii) the employee was a current employee of the employer and the usual place of employment of the employee was not at a location in, or adjacent to, an eligible urban area;
- (e) the option was granted at or before the time the employee acquired the estate or interest and constituted a recognised remote area housing obligation restricting the disposal of the estate or interest concerned;
- (f) the common conditions set out in subsection (2E) are satisfied in relation to the provision time; and
- (g) the property was not provided to the employee under:
 - (i) a non-arm's length arrangement; or
 - (ii) an arrangement that was entered into by any of the parties to the arrangement for the purpose, or for purposes that included the purpose, of enabling the employer to obtain the benefit of the application of section 60 or Division 14A of Part III.

(2B) In this Act, a reference, in relation to a property fringe benefit in relation to a year of tax in relation to an employee of an employer, to remote area residential property repurchase consideration is a

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reference to property that consists of an amount paid to the employee by way of consideration for the purchase of an estate or interest in land:

- (a) held by the employee; and
- (b) on which:
 - (i) there is a dwelling occupied or used by the employee immediately before the provision time as his or her usual place of residence; or
 - (ii) the employee proposed, as at the time the employee acquired the estate or interest, to construct, or complete the construction of, a dwelling to be occupied or used by the employee as his or her usual place of residence;

where:

- (c) if subparagraph (b)(ii) applies—the Commissioner is satisfied that the employee has pursued sustained reasonable efforts to:
 - (i) commence the construction, or commence the completion of the construction, of the dwelling within 6 months after the time the employee acquired the estate or interest; and
 - (ii) occupy or use the dwelling as his or her usual place of residence within 18 months after the time the employee acquired the estate or interest;
- (d) at the provision time:
 - (i) the land was situated in a State or internal Territory and was not at a location in, or adjacent to, an eligible urban area; and
 - (ii) the employee was a current employee of the employer and the usual place of employment of the employee was not at a location in, or adjacent to, an eligible urban area;
- (e) at or before the time the employee acquired the estate or interest, the employee entered into a recognised remote area housing obligation restricting the disposal of the estate or interest concerned;

- (f) the purchase by the provider of the fringe benefit of the estate or interest is in accordance with that obligation;
 - (g) the common conditions set out in subsection (2E) are satisfied in relation to the provision time; and
 - (h) the property was not provided to the employee under:
 - (i) a non-arm's length arrangement; or
 - (ii) an arrangement that was entered into by any of the parties to the arrangement for the purpose, or for purposes that included the purpose, of enabling the employer to obtain the benefit of the application of section 60 or Division 14B of Part III.
- (2C) In this Act, a reference, in relation to an expense payment fringe benefit in relation to a year of tax in relation to an employee of an employer, to recipients expenditure in respect of remote area residential property is a reference to recipients expenditure that is incurred wholly:
- (a) to enable the employee to acquire an estate or interest in land on which a dwelling was subsequently to be constructed or to acquire an estate or interest in land and construct, or complete the construction of, a dwelling on the land;
 - (b) to enable the employee to construct, or complete the construction of, a dwelling on land in which the employee holds an estate or interest;
 - (c) to enable the employee to acquire an estate or interest in land on which there is a dwelling; or
 - (d) to enable the employee to extend a dwelling, being a dwelling constructed on land in which the employee holds an estate or interest, by adding a room or part of a room to the dwelling, as the case may be;
- where:
- (e) if paragraph (a) or (b) applies:
 - (i) at the time the recipients expenditure was incurred, the employee proposed to occupy or use the dwelling as his or her usual place of residence; and

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- (ii) the Commissioner is satisfied that the employee has pursued sustained reasonable efforts to:
 - (A) commence the construction, or commence the completion of the construction, of the building constituting or containing the dwelling within 6 months after the time the recipients expenditure was incurred; and
 - (B) occupy or use the dwelling concerned as his or her usual place of residence within 18 months after the time the recipients expenditure was incurred;
 - (f) if paragraph (c) or (d) applies—as soon as reasonably practicable after the time the recipients expenditure was incurred, the dwelling concerned was occupied or used by the employee as his or her usual place of residence;
 - (g) at the time the recipients expenditure was incurred:
 - (i) the land was situated in a State or internal Territory and was not at a location in, or adjacent to, an eligible urban area; and
 - (ii) the employee was a current employee of the employer and the usual place of employment of the employee was not at a location in, or adjacent to, an eligible urban area;
 - (h) the common conditions set out in subsection (2E) are satisfied in relation to the time the recipients expenditure was incurred; and
 - (j) the fringe benefit was not provided to the employee under:
 - (i) a non-arm's length arrangement; or
 - (ii) an arrangement that was entered into by any of the parties to the arrangement for the purpose, or for purposes that included the purpose, of enabling the employer to obtain the benefit of the application of section 60 or Division 14A of Part III.
- (2D) In this Act, a reference, in relation to a property fringe benefit or an expense payment fringe benefit in relation to a year of tax in relation to an employee of an employer, to a recognised remote

area housing obligation restricting the disposal of an estate or interest in land is a reference to a contractual obligation entered into by the employee with the employer or an associate of the employer not to dispose of the estate or interest concerned except:

- (a) to the employer or an associate of the employer; and
- (b) for a price specified in, or ascertained in accordance with, the contract concerned;

at any time during a period specified in the contract concerned, being a period that ends not earlier than 5 years after:

- (c) in the case of a property fringe benefit where the recipients property is remote area residential property repurchase consideration—the time the employee acquired the estate or interest concerned;
- (d) in the case of any other property fringe benefit—the provision time; or
- (e) in the case of an expense payment fringe benefit—the time the recipients expenditure was incurred.

(2E) For the purposes of the application of this section to a fringe benefit in relation to a year of tax in relation to an employee of an employer, the common conditions in relation to a particular period or in relation to a particular time are as follows:

- (a) it is customary for employers in the industry in which the employee was employed during that period or at that time, as the case may be, to provide housing assistance for their employees;
- (b) it would be concluded that it was necessary for the employer, during the year of tax, to provide or arrange for the provision of housing assistance for employees of the employer because:
 - (i) the nature of the employer's business was such that employees of the employer were liable to be frequently required to change their places of residence;
 - (ii) there was not, at or near the place or places at which the employees of the employer were employed, sufficient suitable residential accommodation for those employees (other than residential accommodation provided by or on behalf of the employer); or

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- (iii) it is customary for employers in the industry in which the employee was employed during that period or at that time, as the case may be, to provide housing assistance for their employees.
- (3) A reference in this section to housing assistance is a reference to:
- (a) the provision of residential accommodation without charge or for a rent or other consideration that is less than the market value of the right to occupy or use the accommodation concerned;
 - (aa) the making of payments in discharge or reimbursement of rent or other consideration incurred by a person in respect of the subsistence of a lease or licence in respect of a unit of accommodation;
 - (b) the making of a housing loan relating to a dwelling, being a loan in respect of which the rate of interest payable is less than the market rate of interest in respect of the loan concerned;
 - (c) the making of payments in discharge or reimbursement of expenditure incurred by a person in respect of interest incurred in respect of a housing loan relating to a dwelling;
 - (d) the provision of residential property without charge or for consideration that is less than the market value of the property at the provision time;
 - (e) the making of payments in discharge or reimbursement of expenditure incurred by a person in acquiring or constructing residential property; or
 - (f) the provision of a residential property ownership scheme involving:
 - (i) the granting by employees of options to purchase employees' residential property; or
 - (ii) the purchase of employees' residential property.
- (4) Nothing in section 74 prevents the amendment of an assessment at any time for the purpose of giving effect to paragraph (2)(ac), (2A)(c), (2B)(c) or (2C)(e).

142A Benefits relating to transport

- (1) For the purposes of this Act, recipients expenditure that is in respect of, or a recipients benefit that consists of:
- (a) accident insurance, airport or departure tax, passenger movement charge, a passport, a visa or a vaccination; or
 - (b) any similar matter or thing;
- in connection with transport shall be taken to be in respect of the provision of, or to consist of, transport.
- (2) For the purposes of this Act, where:
- (a) transport is between a particular place and another place;
 - (b) the transport is provided in consecutive stages; and
 - (c) apart from this subsection, a particular matter or thing would be in respect of only one, or only some, of those stages;
- the matter or thing shall be taken to be in respect of the provision of that transport.

142B Employee's new place of employment

Where a provision of this Act refers to an employee who is required to change his or her usual place of residence in order to perform the duties of his or her employment, a reference in the provision to the employee's new place of employment shall not be taken as implying that the employee was employed when he or she resided at his or her former usual place of residence.

142C Eligible shared accommodation in a house, flat or home unit

For the purposes of this Act, where:

- (a) the recipients unit of accommodation (in this section called the *shared unit of accommodation*) in relation to a housing fringe benefit in relation to an employee in relation to a year of tax consists of accommodation in a house, flat or home unit; and

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(b) throughout the tenancy period, there ordinarily subsisted 3 or more other housing fringe benefits, where each of those other housing fringe benefits was a housing fringe benefit:

- (i) where the recipients unit of accommodation consisted of accommodation in the house, flat or home unit; and
- (ii) in relation to a different employee;

the shared unit of accommodation shall be taken to be eligible shared accommodation in the house, flat or home unit in relation to the year of tax.

142D Eligible accommodation in an employees hostel

For the purposes of this Act, where:

(a) the recipients unit of accommodation in relation to a housing fringe benefit in relation to an employee in relation to an employer in relation to a year of tax consists of accommodation in a hostel or a similar building that is operated wholly or principally for the purpose of providing accommodation for employees of:

- (i) the employer; or
- (ii) if the employer is a company—the employer or a company that is related to the employer; and

(b) the recipient is not entitled to exclusive use of:

- (i) cooking facilities in the hostel or building; or
- (ii) more than one bedroom in the hostel or building;

the recipients unit of accommodation shall be taken to be eligible accommodation in an employees hostel in relation to the year of tax.

143 Remote area holiday transport

(1) For the purposes of this Act:

- (a) the recipients expenditure in relation to an expense payment fringe benefit;
- (aa) the recipients property in relation to a property fringe benefit; or

- (b) the recipients benefit in relation to a residual fringe benefit; in relation to an employer, in relation to an employee, in relation to a year of tax shall be taken to be in respect of remote area holiday transport if:
- (c) in the case of an expense payment fringe benefit—the recipients expenditure is in respect of the provision of transport, or meals or accommodation in connection with transport;
 - (ca) in the case of a property benefit—the recipients property consists of meals in connection with transport;
 - (d) in the case of a residual fringe benefit—the recipients benefit consists of:
 - (i) the provision of transport or accommodation in connection with transport; or
 - (ii) the receipt of an allowance in respect of the cost of obtaining transport, or of obtaining meals or accommodation in connection with transport;
 - (e) the transport, accommodation or meals is for a family member;
 - (f) apart from temporary absences, the employee performs the duties of his or her employment at a place in a State or internal Territory but not at a location in, or adjacent to, an eligible urban area;
 - (g) the transport is provided wholly or principally to enable the family member to have a holiday for a period of not less than 3 days;
 - (h) if the transport is for the employee:
 - (i) the transport is provided while the employee is on recreation leave, being recreation leave of not less than 3 working days; and
 - (ii) at the completion of that recreation leave, the employee resumes the duties of that employment at the place referred to in paragraph (f);
 - (j) either of the following subparagraphs applies:
 - (i) the transport is between:

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- (A) a place at or near the place referred to in paragraph (f); and
 - (B) another place;
 - (ii) the transport is for the spouse, or a child, of the employee, being a spouse or a child of the employee who does not live with the employee at or near the place referred to in paragraph (f), and the transport is between:
 - (A) a place where the spouse or child, as the case may be, meets the employee; and
 - (B) another place;
 - (ja) if the transport is for the spouse, or a child, of the employee—the transport is not provided to enable the spouse or child to accompany the employee:
 - (i) while the employee is undertaking travel in the course of performing the duties of his or her employment; and
 - (ii) where the circumstances referred to in subsection 26-30(2) of the *Income Tax Assessment Act 1997* do not apply; and
 - (k) either of the following conditions is satisfied:
 - (i) the benefit is provided pursuant to the provisions of an industrial instrument relating to the employment of the employee;
 - (ii) it is customary for employers in the industry in which the employee is employed to provide benefits of the same kind as the benefit provided to the recipient and to provide such benefits in similar circumstances to those that applied in relation to the provision of the benefit to the recipient.
- (2) For the purposes of this Act, where:
- (a) the recipients expenditure in relation to an expense payment fringe benefit;
 - (b) the recipients property in relation to a property fringe benefit; or
 - (c) the recipients benefit in relation to a residual fringe benefit;

is in respect of remote area holiday transport, the fringe benefit shall be taken to be a remote area holiday transport fringe benefit.

(3) Where:

- (a) one or more remote area holiday transport fringe benefits in relation to a particular employee in relation to a year of tax relate to a holiday for a particular family member; and
- (b) the transport to which that fringe benefit or those fringe benefits relates does not consist wholly of transport, by the most direct practicable route, between:
 - (i) a place at or near the place referred to in paragraph (1)(f); and
 - (ii) a place in a State or internal Territory, being:
 - (A) a place at or near the place that was the employee's usual place of residence immediately before the employee began employment at the place referred to in paragraph (1)(f); or
 - (B) the capital city of the State or Territory in which the place referred to in paragraph (1)(f) is located;

the benchmark travel amount in relation to that fringe benefit or those fringe benefits in relation to that holiday for that family member is:

- (c) if either of the following subparagraphs apply:
 - (i) the employee was entitled to be provided with capital city holiday transport assistance pursuant to the provisions of an industrial instrument relating to the employment of the employee;
 - (ii) there was a custom in the industry in which the employee was employed such that the employee could have been provided with capital city holiday transport assistance by the employer;

the sum of:

- (iii) the return economy air fare in respect of the air service, or the total of the return economy air fares in respect of

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the air services, to which that capital city holiday transport assistance relates; and

- (iv) the expenses that could reasonably be expected to have been incurred in respect of the family member (whether by way of airport transfer, meals, accommodation, accident insurance, airport or departure tax, passenger movement charge, or any similar matter or thing) in accordance with the entitlement or custom to which that capital city holiday transport assistance relates and in connection with travelling on that return service or those return services;
- (d) if paragraph (c) does not apply but the following conditions are satisfied in respect of one or more return scheduled passenger air services:
 - (A) the service was operated, at or about the time the holiday commenced, between eligible places;
 - (B) the nature of the service is such that it would not be unreasonable for the family member to travel on the service;the lowest of the return economy air fares for those services;
- (e) if neither paragraph (c) nor (d) applies but the following conditions are satisfied in respect of one or more combinations of return scheduled passenger air services:
 - (A) the combination was operated at or about the time the holiday commenced and would have enabled a person to travel between eligible places;
 - (B) the nature of the combination, and of the services in the combination, is such that it would not be unreasonable for the family member to travel on the services;the total of the return economy air fares for the combination that has the lowest total of economy return air fares; or

- (f) in any other case—an amount equal to the lowest return fare, or combination of return fares, in respect of travel services in respect of which the following conditions are satisfied:
 - (A) the service, or combination of services, was operated at or about the time the holiday commenced and would have enabled a person to travel between eligible places;
 - (B) the nature of the service, or the nature of the combination and of the services included in the combination, is such that it would not be unreasonable for the family member to travel on the service or services.
- (4) For the purposes of the application of this section in relation to a benefit provided in respect of the employment of an employee:
 - (a) a reference in this section to travel, or to the operation of a service or services, between eligible places is a reference to travel, or the operation of a service or services, between:
 - (i) a place at or near the place referred to in paragraph (1)(f); and
 - (ii) the capital city of the State or Territory in which the place referred to in paragraph (1)(f) is located;
 - (b) a reference in this section to the provision of capital city holiday transport assistance to the employee is a reference to:
 - (i) the making of payments in discharge or reimbursement of expenditure incurred by a person in respect of a return scheduled passenger air service or combination of return scheduled passenger air services operated by a carrier or carriers between eligible places; or
 - (ii) the provision of transport on such a service or services;
 - (c) Adelaide shall be treated as the capital city of the Northern Territory; and
 - (d) Perth shall be treated as the capital city of the Territory of Christmas Island and the Territory of Cocos (Keeling) Islands.

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143A Relocation transport

For the purposes of this Act, where:

- (a) any of the following benefits is provided in, or in respect of, a year of tax to an employee, or to an associate of the employee, in respect of the employment of the employee:
 - (i) a car benefit relating to a particular car where the application or availability of the car is in respect of the provision of transport;
 - (ii) an expense payment benefit where the recipients expenditure is in respect of the provision of transport, or meals or accommodation in connection with transport;
 - (iii) a property benefit where the recipients property consists of meals in connection with transport;
 - (iv) a residual benefit where the recipients benefit consists of the provision of transport or accommodation in connection with transport;
- (b) the transport, meals or accommodation is for a family member;
- (c) the transport is required solely because:
 - (i) the employee is required to live away from his or her usual place of residence in order to perform the duties of that employment;
 - (ii) the employee, having lived away from his or her usual place of residence in order to perform the duties of that employment, is required to return to his or her usual place of residence:
 - (A) in order to perform those duties; or
 - (B) because the employee has ceased to perform those duties; or
 - (iii) the employee is required to change his or her usual place of residence in order to perform the duties of that employment;
- (d) the transport is provided to enable a family member to:
 - (i) if subparagraph (c)(i) applies—take up residence at or near the place where the employee performs the duties

- of that employment while living away from his or her usual place of residence;
- (ii) if subparagraph (c)(ii) applies—take up residence at the employee’s usual place of residence; or
 - (iii) if subparagraph (c)(iii) applies—take up residence at the employee’s new usual place of residence;
- (e) if the transport is for the spouse, or a child, of the employee—the transport is not provided to enable the spouse or child to accompany the employee:
- (i) while the employee is undertaking travel in the course of performing the duties of that employment; and
 - (ii) where the circumstances referred to in subsection 26-30(2) of the *Income Tax Assessment Act 1997* do not apply; and
- (f) if the transport is for the employee—the transport is not provided while the employee is undertaking travel in the course of performing the duties of that employment; and
- (g) if subparagraph (c)(iii) applies—the benefit is not provided under a non-arm’s length arrangement;
- the benefit shall be taken to be in respect of relocation transport.

143B Overseas employees

For the purposes of this Act, where:

- (a) an employee’s usual place of residence is in a particular country (in this section called the *home country*);
- (b) apart from temporary absences, the employee performs the duties of his or her employment at:
 - (i) a place outside the home country; or
 - (ii) 2 or more places outside the home country; and
- (c) the employee is required to live outside the home country in order to perform the duties of his or her employment at the place or places referred to in paragraph (b);

the following provisions have effect:

- (d) the period commencing when the employee commences to perform the duties of his or her employment at:

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- (i) if subparagraph (b)(i) applies—the place referred to in that subparagraph; or
 - (ii) if subparagraph (b)(ii) applies—the first place referred to in that subparagraph at which the employee performs those duties;
- and ending when the employee ceases, apart from any temporary absences, to perform those duties at:
- (iii) if subparagraph (b)(i) applies—the place referred to in that subparagraph; or
 - (iv) if subparagraph (b)(ii) applies—the last place referred to in that subparagraph at which the employee performs those duties;
- shall be taken to be the overseas posting period of the employee;
- (e) the employee shall be taken to be an overseas employee during the overseas posting period;
 - (f) the place, or each of the places, referred to in paragraph (b) shall be taken to be an overseas employment place.

143C Overseas employment holiday transport

- (1) For the purposes of this Act, where:
 - (a) any of the following fringe benefits is provided in, or in respect of, a year of tax in respect of the employment of an employee of an employer:
 - (i) an expense payment fringe benefit where the recipients expenditure is in respect of the provision of transport, or meals or accommodation in connection with transport;
 - (ii) a property fringe benefit where the recipients property consists of meals in connection with transport;
 - (iii) a residual fringe benefit where the recipients benefit consists of the provision of transport or accommodation in connection with transport;
 - (b) the transport, accommodation or meals is for a family member;

- (c) the transport is provided wholly or principally to enable the family member to have a holiday for a period of not less than 3 days;
- (d) at the time (in this section called the *outbound travel time*) immediately before the commencement of travel undertaken by the family member in connection with that holiday:
 - (i) the employee was an overseas employee; and
 - (ii) disregarding days of recreation leave, the employee's overseas posting period was a period of not less than 28 days;
- (e) if the transport is for the employee:
 - (i) the transport is provided while the employee is on recreation leave, being recreation leave of not less than 3 working days; and
 - (ii) at the completion of that recreation leave, the employee resumes the duties of that employment at the place that was the employee's overseas employment place at the outbound travel time;
- (f) either of the following subparagraphs applies:
 - (i) the transport is between:
 - (A) a place at or near the place that was the employee's overseas employment place at the outbound travel time; and
 - (B) another place;
 - (ii) the transport is for the spouse, or a child, of the employee, being a spouse or a child of the employee who does not live with the employee at the place that was the employee's overseas employment place at the outbound travel time, and the transport is between:
 - (A) a place where the spouse or child, as the case may be, meets the employee; and
 - (B) another place;
- (g) in the case of an expense payment fringe benefit—the recipients expenditure is not in respect of remote area holiday transport;

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- (h) in the case of a property fringe benefit—the recipients property is not in respect of remote area holiday transport;
 - (j) in the case of a residual fringe benefit—the recipients benefit is not in respect of remote area holiday transport;
 - (k) if the transport is for the spouse, or a child, of the employee—the transport is not provided to enable the spouse or child to accompany the employee:
 - (i) while the employee is undertaking travel in the course of performing the duties of his or her employment; and
 - (ii) where the circumstances referred to in subsection 26-30(2) of the *Income Tax Assessment Act 1997* do not apply; and
 - (m) either of the following conditions is satisfied:
 - (i) the benefit is provided pursuant to the provisions of an industrial instrument relating to the employment of the employee;
 - (ii) it is customary for employers in the industry in which the employee is employed to provide benefits of the same kind as the benefit provided to the recipient and to provide such benefits in similar circumstances to those that applied in relation to the provision of the benefit to the recipient;
- the following provisions have effect:
- (n) the fringe benefit shall be taken to be in respect of overseas employment holiday transport;
 - (p) the benchmark travel amount in relation to the family member in relation to the fringe benefit is:
 - (i) if either of the following sub-subparagraphs apply:
 - (A) the employee was entitled to be provided with home country holiday transport assistance pursuant to the provisions of an industrial instrument relating to the employment of the employee;
 - (B) there was a custom in the industry in which the employee was employed such that the employee

could have been provided with home country holiday transport assistance by the employer;

the sum of:

- (C) the return economy air fare in respect of the air service, or the total of the return economy air fares in respect of the air services, to which that home country holiday transport assistance relates; and
 - (D) the expenses that could reasonably be expected to have been incurred in respect of the family member (whether by way of airport transfer, meals, accommodation, accident insurance, airport or departure tax, passenger movement charge, or any similar matter or thing) in accordance with the entitlement or custom to which that home country holiday transport assistance relates and in connection with travelling on that return service or those return services;
- (ii) if subparagraph (i) does not apply but the following conditions are satisfied in respect of one or more return scheduled passenger air services:
- (A) the service was operated, at or about the outbound travel time, between eligible places;
 - (B) the nature of the service is such that it would not be unreasonable for the family member to travel on the service;
- the lowest of the return economy air fares for those services;
- (iii) if neither subparagraph (i) nor (ii) applies but the following conditions are satisfied in respect of one or more combinations of return scheduled passenger air services:
- (A) the combination was operated at or about the outbound travel time and would have enabled a person to travel between eligible places;

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- (B) the nature of the combination, and of the services in the combination, is such that it would not be unreasonable for the family member to travel on the services;
the total of the economy return air fares for the combination that has the lowest total of economy return air fares; or
 - (iv) in any other case—an amount equal to the lowest return fare, or combination of return fares, in respect of travel services in respect of which the following conditions are satisfied:
 - (A) the service, or combination of services, was operated at or about the outbound travel time and would have enabled a person to travel between eligible places;
 - (B) the nature of the service, or the nature of the combination and of the services included in the combination, is such that it would not be unreasonable for the family member to travel on the service or services;
 - (q) if the transport for a particular family member consists wholly of transport:
 - (i) in respect of a holiday taken by the family member; and
 - (ii) by the most direct practicable route between:
 - (A) a place at or near the place that was the employee's overseas employment place at the outbound travel time; and
 - (B) a place in the country in which the employee's usual place of residence during the overseas posting period was located;
- the fringe benefit shall be taken to be a home country fringe benefit in relation to the holiday for the family member.
- (2) For the purposes of the application of this section in relation to a benefit provided in respect of the employment of an employee:

- (a) a reference in this section to travel, or to the operation of a service or services, between eligible places is a reference to travel, or the operation of a service or services, between:
 - (i) a place at or near the place that was the employee's overseas employment place at the outbound travel time; and
 - (ii) a place at or near the usual place of residence of the employee during the overseas posting period; and
- (b) a reference in this section to the provision of home country holiday transport assistance to the employee is a reference to:
 - (i) the making of payments in discharge or reimbursement of expenditure incurred by a person in respect of a return scheduled passenger air service, or combination of return scheduled passenger air services, operated by a carrier or carriers between eligible places; or
 - (ii) the provision of transport on such a service or services.

143D Employment interviews and selection tests

For the purposes of this Act, where:

- (a) any of the following benefits is provided in, or in respect of, a year of tax to an employee of an employer in respect of his or her employment:
 - (i) a car benefit relating to a particular car where the application or availability of the car is in respect of the provision of transport;
 - (ii) an expense payment benefit where the recipients expenditure is in respect of the provision of transport, or meals or accommodation in connection with transport;
 - (iii) a property benefit where the recipients property consists of meals in connection with transport;
 - (iv) a residual benefit where the recipients benefit consists of the provision of transport or accommodation in connection with transport;
- (b) the transport, meals or accommodation is for the employee;

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- (c) the transport is required solely because the employee is required to attend an interview or selection test in connection with an application by the employee for:
 - (i) employment;
 - (ii) promotion; or
 - (iii) job transfer; and
 - (d) the benefit is not provided under a non-arm's length arrangement;
- the benefit shall be taken to be in respect of an employment interview or selection test.

143E Work-related medical examinations, work-related medical screening, work-related preventative health care, work-related counselling, migrant language training

For the purposes of this Act, where:

- (a) any of the following benefits is provided in, or in respect of, a year of tax in respect of the employment of an employee:
 - (i) a car benefit relating to a particular car where the application or availability of the car is in respect of the provision of transport;
 - (ii) an expense payment benefit where the recipients expenditure is in respect of the provision of transport, or meals or accommodation in connection with transport;
 - (iii) a property benefit where the recipients property consists of meals in connection with transport;
 - (iv) a residual benefit where the recipients benefit consists of the provision of transport or accommodation in connection with transport;
- (b) the transport is required solely because:
 - (i) the employee attends:
 - (A) a work-related medical examination of the employee;
 - (B) work-related medical screening of the employee;

- (C) work-related preventative health care of the employee;
 - (D) work-related counselling of the employee; or
 - (E) migrant language training of the employee; or
 - (ii) an associate of the employee attends:
 - (A) work-related counselling of the associate; or
 - (B) migrant language training of the associate;
 - (c) if subparagraph (b)(i) applies—the transport, meals or accommodation is for the employee; and
 - (d) if subparagraph (b)(ii) applies—the transport, meals or accommodation is for the associate of the employee;
- the benefit shall be taken to be associated with:
- (e) a work-related medical examination of the employee;
 - (f) work-related medical screening of the employee;
 - (g) work-related preventative health care of the employee;
 - (h) work-related counselling of the employee or of the associate of the employee; or
 - (j) migrant language training of the employee or of the associate of the employee;
- as the case requires.

144 Deemed payment

For the purposes of Part III, any conduct by a person that effects or results in a discharge or extinction of an obligation of another person to pay an amount to a third person shall be taken to constitute the payment of the amount by the first-mentioned person.

145 Consideration not in cash

- (1) For the purposes of this Act, where, upon any transaction, any consideration is given by way of the provision of property (other than money), the money value of that consideration shall be deemed to have been paid or given.

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- (2) Subsection (1) does not apply for the purpose of determining whether an act or thing constitutes the provision of a benefit to which a particular provision of this Act applies.

146 Amounts to be expressed in Australian currency

For the purposes of this Act, all amounts and values shall be expressed in terms of Australian currency.

147 Obligation to pay or repay an amount

For the purposes of this Act, a person shall be deemed to be under an obligation to pay or repay an amount notwithstanding that the amount is not due for payment or repayment.

148 Provision of benefits

- (1) A reference in this Act to the provision of a benefit to a person in respect of the employment of an employee is a reference to the provision of such a benefit:
- (a) whether or not the benefit is also provided in respect of, by reason of, by virtue of, or for or in relation directly or indirectly to, any other matter or thing;
 - (b) whether the employment will occur, is occurring, or has occurred;
 - (c) whether or not the benefit is surplus to the needs or wants of the recipient;
 - (d) whether or not the benefit is also provided to another person;
 - (e) whether or not the benefit is, to any extent, offset by any inconvenience or disadvantage;
 - (f) whether or not the benefit is provided or used, or required to be provided or used, in connection with that employment;
 - (g) whether or not the provision of the benefit is, or is in the nature of, income; and
 - (h) whether or not the benefit is provided as a reward for services rendered, or to be rendered, by the employee.

- (2) Where, in respect of the employment of an employee, a benefit is provided by a person (in this subsection referred to as the **provider**) to a person other than:
- (a) the employee; or
 - (b) a person who, but for this subsection, is an associate of the employee;
- under an arrangement between:
- (c) the provider, the employer or an associate of the employer; and
 - (d) the employee or a person who, but for this subsection, is an associate of the employee;
- the recipient of the benefit shall be deemed to be an associate of the employee for the purposes of the application of this Act in relation to the provision of that benefit.
- (2A) Subsection (2) does not apply if the employee would be entitled to a deduction under Division 30 (Gifts or contributions) of the *Income Tax Assessment Act 1997* if the employee, rather than the provider, provided the benefit to the recipient.
- (3) Where:
- (a) but for the prohibition on the doing of an act or thing, the doing of the act or thing would result in the provision of a benefit in respect of the employment of a person by another person (in this subsection referred to as the **provider**); and
 - (b) the prohibition is not consistently enforced;
- the provider shall be deemed, for the purposes of this Act, to have provided that benefit in respect of that employment.
- (4) For the purposes of this Act, a benefit that is received or obtained by an employee, or by an associate of an employee, in respect of the employment of the employee shall be deemed to have been provided by the provider in respect of that employment.
- (5) A provision of this Act that deems a benefit to have been provided in particular circumstances shall not, by implication, limit the meaning of the expression **provide** when used in relation to the provision of a benefit in other circumstances.
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149 Provision of benefit during a period

- (1) For the purposes of this Act, a benefit shall be taken to be provided during a period if, and only if, the benefit:
 - (a) is provided, or subsists, during a period of more than 1 day; and
 - (b) is not deemed by a provision of this Act to be provided at a particular time or on a particular day.
- (2) For the purposes of subsection (1), but without limiting the generality of that subsection, a benefit constituted by the subsistence of a lease or licence in respect of property, or a benefit in respect of a loan, shall be taken to be provided during the period when the lease or licence subsists or while a person is under an obligation to repay the whole or any part of the loan, as the case may be.

149A What is a *GST-creditable benefit*?

- (1) A benefit provided in respect of the employment of an employee is a ***GST-creditable benefit*** if either of the following is or was entitled to an input tax credit under Division 111 of the *A New Tax System (Goods and Services Tax) Act 1999* because of the provision of the benefit:
 - (a) the person who provided the benefit;
 - (b) a person who is or was a member of the same GST group (as defined in that Act) as the person who provided the benefit.
- (2) A benefit provided in respect of the employment of an employee is also a ***GST-creditable benefit*** if:
 - (a) the benefit consists of:
 - (i) a thing (as defined in the *A New Tax System (Goods and Services Tax) Act 1999*); or
 - (ii) an interest in such a thing; or
 - (iii) a right over such a thing; or
 - (iv) a personal right to call for or be granted any interest in or right over such a thing; or

- (v) a licence to use such a thing; or
- (vi) any other contractual right exercisable over or in relation to such a thing; and
- (b) the thing was acquired (within the meaning of that Act) or imported (within the meaning of that Act) and either of the following is or was entitled to an input tax credit under that Act because of the acquisition or importation:
 - (i) the person who provided the benefit;
 - (ii) a person who is or was a member of the same GST group (as defined in that Act) as the person who provided the benefit.

150 Credit cards

For the purposes of this Act, where, in respect of the employment of an employee of an employer, the employee or an associate of the employee uses a credit card issued by a third person to, or to an associate of, the employer to obtain the provision of a benefit on credit from a fourth person, the following provisions have effect:

- (a) the fourth person shall be taken to have provided the benefit, in respect of that employment, under an arrangement between:
 - (i) the employer or the associate of the employer, as the case requires; and
 - (ii) the fourth person;
- (b) where the employer or the associate of the employer, as the case may be, incurred expenditure to the third person under an arm's length transaction in respect of the provision of the benefit—the employer or the associate of the employer, as the case requires, shall be taken to have incurred that expenditure to the fourth person under an arm's length transaction.

151 Employee performing services for person other than employer

Where the employer of an employee contracts with another person (in this section referred to as the *purchaser*) for the employee to

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perform services for the purchaser, the following provisions have effect for the purposes of the application of section 54 and the definition of **board meal** in subsection 136(1) in relation to the provision of a meal, or food or drink, to the employee in respect of, by reason of, by virtue of, or for or in relation directly or indirectly to, the performance of those services:

- (a) premises of the purchaser shall be taken to be eligible premises of the employer;
- (b) a meal, or food or drink, provided by the purchaser to the employee shall be taken to have been provided by the employer.

152A Recurring fringe benefit declaration

Recipient may make recurring fringe benefit declaration

- (1) If a person is provided with a benefit (the **declaration benefit**), the person may make a **recurring fringe benefit declaration** in relation to the declaration benefit.

Expense payment fringe benefits covered by declaration

- (2) If the recurring fringe benefit declaration covers another benefit (the **later benefit**) that is an expense payment fringe benefit:
 - (a) the recurring fringe benefit declaration is taken to have been made under paragraph 24(1)(e) in respect of the recipients expenditure for that benefit; and
 - (b) the **gross deduction** in paragraph 24(1)(b) in relation to the later benefit is taken to be the amount worked out using the formula:

$$\frac{\text{Gross expenditure (later benefit)}}{\text{Deductible proportion of declaration benefit}}$$

where:

Gross expenditure (later benefit) is the gross expenditure mentioned in paragraph 24(1)(b) in relation to the later benefit.

Deductible proportion of declaration benefit is the deductible proportion of the declaration benefit as worked out under subsection (9).

Note: The ***gross deduction*** is used as component GD in the formula in paragraph 24(1)(ba).

Property fringe benefits covered by declaration

- (3) If the recurring fringe benefit declaration covers another benefit (the ***later benefit***) that is a property fringe benefit:
- (a) the recurring fringe benefit declaration is taken to have been made under paragraph 44(1)(c) in respect of the recipients property for that benefit; and
 - (b) the ***gross deduction*** in paragraph 44(1)(b) in relation to the later benefit is taken to be the amount worked out using the formula:

$$\text{Gross expenditure (later benefit)} \times \text{Deductible proportion of declaration benefit}$$

where:

Gross expenditure (later benefit) is the gross expenditure mentioned in paragraph 44(1)(b) in relation to the later benefit.

Deductible proportion of declaration benefit is the deductible proportion of the declaration as worked out under subsection (9).

Note: The ***gross deduction*** is used as component GD in the formula in paragraph 44(1)(ba).

Residual fringe benefits covered by declaration

- (4) If the recurring fringe benefit declaration covers another benefit (the ***later benefit***) that is a residual fringe benefit:
- (a) the recurring fringe benefit declaration is taken to have been made under paragraph 52(1)(c) in respect of the recipients benefit for that benefit; and

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- (b) the **gross deduction** in paragraph 52(1)(b) in relation to the later benefit is taken to be the amount worked out using the formula:

$$\text{Gross expenditure (later benefit)} \times \text{Deductible proportion of declaration benefit}$$

where:

Gross expenditure (later benefit) is the gross expenditure mentioned in paragraph 52(1)(b) in relation to the later benefit.

Deductible proportion of declaration benefit is the deductible proportion of the declaration benefit as worked out under subsection (9).

Note: The **gross deduction** is used as component GD in the formula in paragraph 52(1)(ba).

- (5) The declaration must be in a form approved in writing by the Commissioner and be made, and given to the employer, by the declaration date for the employer for the FBT year in which the declaration benefit is provided.

What benefit declaration covers

- (6) The declaration covers all benefits that are identical to the declaration benefit received by the person before the earlier of:
- (a) the time when the person revokes the declaration; and
 - (b) the end of 5 years starting when the declaration is made.
- (7) The declaration does not cover a benefit if the deductible proportion of the benefit is more than 10 percentage points less than the deductible proportion of the declaration benefit.
- (8) If a taxpayer makes a declaration for a benefit that is an identical benefit to a benefit covered by an earlier declaration, the earlier declaration is revoked.

Meaning of deductible proportion

- (9) The **deductible proportion** of a benefit is the percentage worked out using the formula:

$$\frac{\text{Gross deduction}}{\text{Gross expenditure}} \times 100\%$$

where:

gross deduction means the gross deduction mentioned in whichever of paragraph 24(1)(b), 44(1)(b) or 52(1)(b) applied to the benefit.

gross expenditure means the gross expenditure mentioned in whichever of paragraph 24(1)(b), 44(1)(b) or 52(1)(b) applied to the benefit.

Meaning of identical

- (10) A benefit is **identical** to another benefit if the benefits are the same in all respects except for any differences:
- (a) that are minimal or insignificant; or
 - (b) that relate to the value of the benefits; or
 - (c) in the deductible proportion of the benefits.

152B Employer may elect 50/50 split method for entertainment facility leasing costs

- (1) If:
- (a) the taxable value of one or more fringe benefits of an employer for an FBT year is attributable, in whole or in part, to entertainment facility leasing expenses incurred by the employer in the FBT year; and
 - (b) the employer elects that this section applies for the FBT year;
- then:
- (c) the aggregate fringe benefit amount for the employer for the FBT year is to be reduced by so much of the total taxable

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value of all fringe benefits as is attributable to entertainment facility leasing expenses; and

- (d) the aggregate fringe benefit amount for the employer for the FBT year is to then be increased by 50% of the total of entertainment facility leasing expenses incurred by the employer in the FBT year (including expenses not taken into account under paragraph (a)).

Note: The effect of this is that the employer's *aggregate fringe benefits amount* (see section 5C) for the FBT year will include 50% of the entertainment facility leasing expenses incurred by the employer for the FBT year.

- (2) This section does not apply to a fringe benefit provided under a salary packaging arrangement.

153 Residual benefits to include provision of property in certain circumstances

For the purposes of this Act, where:

- (a) a person carries on a business that consists of, or includes, the entering into of contracts for the provision of property together with the provision of residual benefits;
- (b) the person provides property (other than food or drink) and residual benefits to another person;
- (c) but for this section, the provision would constitute a property benefit and a residual benefit; and
- (d) the provision is made in the same, or substantially the same, circumstances as a provision of the kind mentioned in paragraph (a);

the provision of the residual benefit shall be taken to include the provision of the property and the provision of the property shall not be taken to constitute a property benefit.

154 Creation of property

For the purposes of this Act, where a person does anything that results in the creation of property in another person, the first-mentioned person shall be deemed to have provided that

property to the other person at the time when the property comes into existence.

155 Use of property before title passes

- (1) Subject to subsection (2), where, under a transaction, the use of property is obtained by a person for a period at the end of which the title to the property will or may pass to the person, the property shall be deemed, for the purposes of this Act, to have been provided to the person at the time when the use of the property was obtained by the person.
- (2) Property shall not be taken to have been provided to a person by virtue of subsection (1) if the period for which the person has the use of the property terminates without the title to the property passing to the person, and nothing in section 74 prevents the amendment of an assessment for the purpose of giving effect to this subsection.

156 Supply of electricity or gas through reticulation system

For the purposes of this Act, the supply of electricity or gas through a reticulation system shall be deemed not to constitute the provision of property.

157 Christmas Island and Cocos (Keeling) Islands

- (1) A reference in this Act to an internal Territory includes a reference to the Territory of Christmas Island and to the Territory of Cocos (Keeling) Islands.
- (2) For the purposes of this Act, a location in the Territory of Christmas Island or the Territory of Cocos (Keeling) Islands shall be taken not to be situated in, or adjacent to, an eligible urban area.

158 Related companies

- (1) For the purposes of this Act, a company shall be taken to be related to another company if:

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- (a) one of the companies is a subsidiary of the other company; or
 - (b) each of the companies is a subsidiary of the same company.
- (2) For the purposes of this section, a company (in this subsection referred to as the **subsidiary company**) shall be taken to be the subsidiary of another company (in this subsection referred to as the **holding company**) if:
- (a) all the shares in the subsidiary company are beneficially owned by:
 - (i) the holding company;
 - (ii) a company that is, or 2 or more companies each of which is, a subsidiary of the holding company; or
 - (iii) the holding company and a company that is, or 2 or more companies each of which is, a subsidiary of the holding company; and
 - (b) there is no agreement in force by virtue of which any person is in a position to affect rights of the holding company or of a subsidiary of the holding company in relation to the subsidiary company.
- (3) For the purposes of this section, where a company is a subsidiary of another company (including a company that is such a subsidiary by virtue of another application or other applications of this subsection), every company that is a subsidiary of the first-mentioned company shall be taken to be a subsidiary of that other company.
- (4) For the purposes of subsection (2), a person shall be taken to be in a position to affect any rights of a company in relation to another company if that person has a right, power or option (whether by virtue of any provision in the constituent document of either of those companies or by virtue of any agreement or instrument or otherwise) to acquire those rights or do an act or thing that would prevent the first-mentioned company from exercising those rights for its own benefit or receiving any benefits accruing by reason of those rights.

159 Associates and relatives

- (2) For the purposes of this Act, but without limiting the generality of the expression *associate*:
- (a) a company that is related to another company shall be deemed to be an associate of that other company;
 - (b) the Commonwealth shall be deemed to be an associate of each authority of the Commonwealth;
 - (c) an authority of the Commonwealth shall be deemed an associate of each other authority of the Commonwealth;
 - (d) a State shall be deemed to be an associate of each authority of the State;
 - (e) an authority of a State shall be deemed to be an associate of each other authority of the State;
 - (f) a Territory shall be deemed to be an associate of each authority of the Territory; and
 - (g) an authority of a Territory shall be deemed to be an associate of each other authority of the Territory.
- (3) Where a person is an associate of another person by virtue of paragraph (2)(b), (c), (d), (e), (f) or (g), Part III has effect as if those persons were companies and were related to each other.
- (4) For the purposes of this Act, section 318 of the *Income Tax Assessment Act 1936* has effect as if “a partnership in which the primary entity is a partner” were omitted from paragraphs (1)(b) and (2)(a) of that section and “a partnership in which the primary entity is or was a partner (whether or not the partnership still exists)” were substituted.

160 Continuity of employment where business disposed of etc.

- (1) Where:
- (a) a person (in this subsection referred to as the *former employer*) disposes of the whole or a part of a business or undertaking to another person (in this subsection referred to as the *new employer*); and

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- (b) an arrangement relating to the disposal provides for the new employer or an associate of the new employer to provide or to continue to provide, or to arrange for the provision or continued provision of, benefits in respect of the employment of a person (in this subsection referred to as the *former employee*) by the former employer;

the following provisions have effect:

- (c) this Act applies, in relation to any benefit so provided or continued to be provided, as if the employment of the former employee by the former employer were, instead, employment by the new employer;
- (d) where the arrangement provides for the new employer or an associate of the new employer to assume, or arrange for the assumption of, the rights of:
- (i) a lender under a loan;
 - (ii) a lessor under a lease; or
 - (iii) a licensor under a licence;

being a loan, lease or licence, as the case may be, granted in respect of the employment of the former employee by the former employer, this Act has effect, after the assumption of those rights, as if the employment of the former employee by the former employer were, instead, employment by the new employer and the loan, lease or licence had been granted in respect of that employment by the person who assumed the rights.

- (2) Where, for any reason, including:

- (a) the formation or dissolution of a partnership; or
- (b) a variation in the constitution of a partnership, or in the interests of the partners;

a change has occurred in the ownership of, or in the interests of persons in, property constituting the whole or a part of the assets of a business and the person, or one or more of the persons, who owned the property before the change has or have an interest in the property after the change, this Act has effect as if the persons who owned the property before the change had, on the day on which the change occurred:

- (c) disposed of the whole of that business to the person, or all of the persons, by whom the property is owned after the change; and
 - (d) disposed of the whole of the property to the person, or all of the persons, by whom the property is owned after the change for an amount equal to the notional value of the property.
- (3) For the purposes of this Act, the trustee or trustees from time to time of a trust, being an employer or employers, shall be deemed to be one employer.

161 Business journeys in car

- (1) For the purposes of this Act, where:
- (a) during a particular period during a day, 2 or more journeys are undertaken in a car; and
 - (b) each of the journeys in the car during that period is a business journey;
- the journeys referred to in paragraph (b) shall be deemed to constitute a single journey.

162 Holding of car

- (1) In this Act, unless the contrary intention appears, a reference to a car held by a person is a reference to:
- (a) a car owned by the person;
 - (b) a car leased to the person; or
 - (c) a car otherwise made available to the person by another person.
- (2) For the purposes of the application of section 10 in relation to car fringe benefits in relation to an employer in relation to a particular car, the car shall be taken to be held by a particular person if, and only if, the car is held by the person for use in providing those fringe benefits (whether or not the car was used for any other purpose while it was so held).

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- (3) For the purposes of the application of sections 19, 24, 44 and 52 in relation to a loan fringe benefit, expense payment fringe benefit, property fringe benefit or residual fringe benefit, as the case requires, a car shall be taken to be held by the recipient of the fringe benefit if, and only if, the car is owned or leased by the recipient for use in the course of producing assessable income of the recipient (whether or not the car was used for any other purpose while it was so owned or leased).
- (4) A reference in this Act to a period during which a car was held by a person is a reference to a period during which the car was continuously held by the person.

162B When car used for the purpose of producing assessable income

For the purposes of the application of sections 19, 24, 44 and 52 in relation to a loan fringe benefit, expense payment fringe benefit, property fringe benefit or residual fringe benefit, as the case requires, the question whether a car is used by a person for the purposes of producing assessable income shall be determined in the same manner as the question whether property is used by a taxpayer for the purpose of producing assessable income is determined under the *Income Tax Assessment Act 1997*.

162C Holding period of car

Unless the contrary intention appears, a reference in this Act to a period in a year of tax during which a person held a car is a reference to the period that:

- (a) commences on whichever of the following times is applicable:
- (i) if the person held the car at the time of commencement of the year of tax—that time;
 - (ii) in any other case—the time in the year of tax when the person commenced to hold the car; and
- (b) ends at whichever of the following times is applicable:
- (i) if the person continued to hold the car until the time of the end of the year of tax—that time;

- (ii) in any other case—the time in the year of tax when the person ceased to hold the car.

162F Reasonable estimate of number of business kilometres

For the purposes of this Act, the number of kilometres that represents a reasonable estimate of the number of business kilometres applicable to a car held by a person during a period in a year of tax shall be determined having regard to all relevant matters including, but without limiting the generality of the foregoing:

- (a) any log book records, odometer records or other records maintained by or on behalf of the person; and
- (b) any variations in the pattern of use of the car.

162G Log book year of tax

- (1) For the purposes of the application of section 10 in relation to a car fringe benefit in relation to an employer in relation to a particular car while it was held by a particular person (in this subsection called the *provider*) during a particular period (in this subsection called the *holding period*) in a year of tax (in this subsection called the *current year of tax*), the current year of tax is a log book year of tax of the employer in relation to the car if, and only if:
 - (a) none of the previous 4 years was a log book year of tax of the employer in relation to the car;
 - Note: This paragraph will apply if it is the first year that the employer uses the cost basis method.
 - (b) the employer elects that the current year of tax be treated as a log book year of tax of the employer in relation to the car; or
 - (h) the Commissioner causes a notice in writing to be served on the employer before the commencement of the current year of tax requiring the employer to treat the current year of tax as a log book year of tax of the employer in relation to the car.
- (2) For the purposes of the application of sections 19, 24, 44 and 52 in relation to a loan fringe benefit, expense payment fringe benefit,

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property fringe benefit or residual fringe benefit, as the case requires, in relation to an employer in relation to a particular car held by the recipient of the fringe benefit during a particular period (in this subsection called the *holding period*) in a year of tax (in this subsection called the *current year of tax*), the current year of tax is a log book year of tax of the recipient in relation to the car if, and only if:

- (a) none of the previous 4 years was a log book year of tax of the employer in relation to the car;
 - (b) the employer elects that the current year of tax be treated as a log book year of tax of the recipient in relation to the car; or
 - (h) the Commissioner causes a notice in writing to be served on the employer before the commencement of the current year of tax requiring the employer to treat the current year of tax as a log book year of tax of the recipient in relation to the car.
- (3) An election under this section is to be in writing.

162H Applicable log book period

- (1) For the purposes of the application of section 10 in relation to a car fringe benefit in relation to an employer in relation to a car while it was held by a particular person during a particular period (in this subsection called the *holding period*) starting or ending in a year of tax, a reference to the applicable log book period is a reference to:
 - (a) if the holding period is a period of less than 12 weeks—the holding period; or
 - (b) in any other case—a continuous period of not less than 12 weeks that begins and ends during the holding period.
- (2) For the purposes of the application of sections 19, 24, 44 and 52 in relation to a loan fringe benefit, expense payment fringe benefit, property fringe benefit or residual fringe benefit, as the case requires, in relation to an employer in relation to a car held by the recipient of the fringe benefit during a particular period (in this subsection called the *holding period*) starting or ending in a year of tax, a reference to the applicable log book period is a reference to:

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- (a) if the holding period is a period of less than 12 weeks—the holding period; or
 - (b) in any other case—a continuous period of not less than 12 weeks that begins and ends during the holding period.
- (3) The applicable log book period must be specified in the log book records for the period at, or as soon as possible after, the end of the period.

162K Replacement cars—car fringe benefits

- (1) This section has effect for the purposes of the application of section 10 in relation to car fringe benefits in relation to an employer in relation to a year of tax (in this section called the *current year of tax*) or a subsequent year of tax.
- (2) Where the employer nominates a particular car (in this section called the *replacement car*) as having replaced another car (in this section called the *original car*) with effect from a specified date in the current year of tax:
 - (a) the original car shall be treated, with effect from that date, as a different car; and
 - (b) the replacement car shall be treated, with effect from that date, as the same car as the original car.
- (2A) A nomination shall be made in writing on or before the declaration date for the current year of tax.
- (3) A nomination shall specify the make, model and registration number (if any) of the original car and of the replacement car.
- (4) This section does not apply for the purposes of the application of subsection 10(5) or section 11 or 12.

162L Replacement cars—otherwise deductible provisions

- (1) This section has effect for the purposes of the application of sections 19, 24, 44 and 52 in relation to a loan fringe benefit, expense payment fringe benefit, property fringe benefit or residual

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fringe benefit, in relation to an employer in relation to a year of tax (in this section called the *current year of tax*) or a subsequent year of tax.

- (2) Where the employer nominates a particular car (in this section called the *replacement car*) as having replaced another car (in this section called the *original car*) with effect from a specified date in the current year of tax:
 - (a) the original car shall be treated, with effect from that date, as a different car; and
 - (b) the replacement car shall be treated, with effect from that date, as the same car as the original car.
- (2A) A nomination shall be made in writing on or before the declaration date for the current year of tax.
- (3) A nomination shall specify the make, model and registration number (if any) of the original car and of the replacement car.

162N Registration of motor vehicle

For the purposes of this Act, a motor vehicle shall be taken to be registered in a particular place if it may be driven on a public road in that place without contravening the law in force in that place.

164 Residence

- (1) For the purposes of this Act, a person shall be taken to have been a non-resident at a particular time if the person was not a resident of Australia at that time.
- (2) For the purposes of this Act, a person shall be taken to have been a resident of Australia at a particular time if:
 - (a) in the case of a natural person:
 - (i) the person resided in Australia at that time; or
 - (ii) except in the case where the Commissioner is satisfied that that person's permanent place of residence at that time was outside Australia—the person was domiciled in Australia at that time;

- (b) in the case of an incorporated company:
 - (i) the company was incorporated in Australia at that time; or
 - (ii) at that time the company carried on business in Australia and:
 - (A) had its central management and control in Australia; or
 - (B) had its voting power controlled by shareholders who were residents of Australia; or
- (c) in the case of a partnership or an unincorporated company—any member of the partnership or company was a resident of Australia at that time by virtue of paragraph (a) or (b).

165 Partnerships

- (1) Subject to this section, this Act applies to a partnership as if the partnership were a person.
- (2) Where, but for this subsection, an obligation would be imposed on a partnership by virtue of the operation of subsection (1), the obligation is imposed on each partner, but may be discharged by any of the partners.
- (3) Where, by virtue of the operation of subsection (1), an amount is payable under this Act by a partnership, the partners are jointly and severally liable to pay that amount.
- (4) Where, by virtue of the operation of subsection (1), an offence against this Act is deemed to have been committed by a partnership, that offence shall be deemed to have been committed by each of the partners.
- (5) In a prosecution of a person for an offence by virtue of this section, it is a defence if the person proves that the person:
 - (a) did not aid, abet, counsel or procure the act or omission by virtue of which the offence is deemed to have been committed; and

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- (b) was not in any way, by act or omission, directly or indirectly, knowingly concerned in, or party to, the act or omission by virtue of which the offence is deemed to have been committed.
- (6) A reference in this section to this Act includes a reference to Part III of the *Taxation Administration Act 1953* to the extent to which that Part of that Act relates to this Act.

166 Unincorporated companies

- (1) Subject to this section, this Act applies to an unincorporated company as if the company were a person.
- (2) Where, but for this subsection, an obligation would be imposed on an unincorporated company by virtue of the operation of subsection (1), the obligation is imposed on each member of the committee of management of the company, but may be discharged by any of those members.
- (3) Where, by virtue of the operation of subsection (1), an offence against this Act is deemed to have been committed by an unincorporated company, that offence shall be deemed to have been committed by each member of the committee of management of the association.
- (4) In a prosecution of a person for an offence by virtue of this section, it is a defence if the person proves that the person:
 - (a) did not aid, abet, counsel or procure the act or omission by virtue of which the offence is deemed to have been committed; and
 - (b) was not in any way, by act or omission, directly or indirectly, knowingly concerned in, or party to, the act or omission by virtue of which the offence is deemed to have been committed.
- (5) A reference in this section to this Act includes a reference to Part III of the *Taxation Administration Act 1953* to the extent to which that Part of that Act relates to this Act.

167 Offences by government bodies

Notwithstanding anything in this Act or any other Act, a government body shall not be taken to have committed an offence against this Act.

Schedule—Statutory interest rates for periods between 1 January 1946 and 2 April 1986

Subsection 136(1)

Period		
Date on which period commenced	Date on which period ended	Interest rate (% per annum)
1 January 1946	1 August 1952	3.875
2 August 1952	31 March 1956	4.5
1 April 1956	28 February 1961	5.0
1 March 1961	10 April 1963	5.25
11 April 1963	31 March 1965	4.75
1 April 1965	31 July 1968	5.0
1 August 1968	31 March 1970	5.5
1 April 1970	30 September 1973	6.25
1 October 1973	13 September 1974	7.25
14 September 1974	28 February 1978	9.25
1 March 1978	31 March 1980	8.75
1 April 1980	31 July 1980	9.25
1 August 1980	31 December 1980	9.75
1 January 1981	31 August 1981	10.75
1 September 1981	31 March 1982	11.75
1 April 1982	31 January 1983	12.75
1 February 1983	30 September 1983	12.50
1 October 1983	30 November 1983	12.00
1 December 1983	15 April 1985	11.50
16 April 1985	14 July 1985	12.00
15 July 1985	30 September 1985	12.50
1 October 1985	2 April 1986	13.50

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment

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can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

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Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Fringe Benefits Tax Assessment Act 1986	39, 1986	24 June 1986	24 June 1986	
Taxation Boards of Review (Transfer of Jurisdiction) Act 1986	48, 1986	24 June 1986	s. 31 and Parts VII, VIII (ss. 45–56): (a) Remainder: 1 July 1986	—
Taxation Laws Amendment Act (No. 3) 1986	112, 1986	4 Nov 1986	4 Nov 1986	s. 46
Jurisdiction of Courts (Miscellaneous Amendments) Act 1987	23, 1987	26 May 1987	s. 3: 1 Sept 1987 (<i>see Gazette</i> 1987, No. S217) (b)	s. 4
Taxation Laws Amendment (Fringe Benefits and Substantiation) Act 1987	139, 1987	18 Dec 1987	18 Dec 1987	ss. 61 and 62
as amended by				
Taxation Laws Amendment Act 1988	11, 1988	26 Apr 1988	Part IX (ss. 49, 50): 18 Dec 1987 (c)	—
Taxation Laws Amendment Act (No. 2) 1988	78, 1988	24 June 1988	(<i>see</i> 78, 1988 below)	—
Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987	145, 1987	18 Dec 1987	15 Jan 1988 (<i>see</i> s. 2)	—
Australian Airlines (Conversion to Public Company) Act 1988	6, 1988	9 Mar 1988	s. 69(1): Royal Assent (d)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 1988	78, 1988	24 June 1988	Part II (ss. 3–6), ss. 37, 39–53 and 55(15)–(25): 1 Nov 1988 (<i>see Gazette</i> 1988, No. S331) s. 14(2): 1 July 1988 s. 15: 22 Dec 1986 Part VI (ss. 62–64): 22 July 1986 Part VII (ss. 65, 66): 18 Dec 1987 Remainder: Royal Assent	—
Taxation Laws Amendment Act (No. 4) 1988	95, 1988	24 Nov 1988	ss. 44(a) and 54(11): (<i>e</i>) Remainder: Royal Assent	ss. 9 and 10 s. 2 (am. by 107, 1989, s. 30)
as amended by Taxation Laws Amendment Act (No. 3) 1989	107, 1989	30 June 1989	(<i>see</i> 107, 1989 below)	—
Taxation Laws Amendment (Tax File Numbers) Act 1988	97, 1988	25 Nov 1988	s. 12: 1 July 1989 (<i>see Gazette</i> 1989, No. S159) Remainder: 1 Jan 1989 (<i>see</i> s. 2(1) and <i>Gazette</i> 1988, No. S399)	—
Taxation Laws Amendment Act (No. 5) 1988	153, 1988	26 Dec 1988	Div. 6 of Part III (s. 43): 1 Jan 1989 Remainder: Royal Assent	s. 7
Higher Education Funding Act 1988	2, 1989	6 Jan 1989	ss. 86 and 87: Royal Assent (<i>f</i>)	—
Taxation Laws Amendment Act 1989	11, 1989	16 Mar 1989	16 Mar 1989	ss. 19 and 20

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 1989	97, 1989	30 June 1989	30 June 1989	s. 17
Taxation Laws Amendment Act (No. 3) 1989	107, 1989	30 June 1989	Part 6 (ss. 29, 30): (g) Remainder: Royal Assent	s. 7
Petroleum (Australia-Indonesia Zone of Cooperation) (Consequential Provisions) Act 1990	37, 1990	7 June 1990	18 Feb 1991 (<i>see</i> s. 2 and <i>Gazette</i> 1991, No. S47)	—
Taxation Laws Amendment Act (No. 3) 1990	58, 1990	16 June 1990	s. 11: 16 June 1990 (<i>see</i> s. 2(2)) s. 23: 4 Dec 1989 Part 5 (ss. 36–38): 11 May 1989 Remainder: Royal Assent	ss. 7 and 8
Training Guarantee (Administration) Act 1990	60, 1990	16 June 1990	s. 43 and Part 10 (ss. 88–95): 31 Oct 1990 (<i>see</i> <i>Gazette</i> 1990, No. S272) Remainder: 1 July 1990	—
Taxation Laws Amendment Act (No. 5) 1990	135, 1990	28 Dec 1990	Part 2 (ss. 3–5): Royal Assent (<i>h</i>)	s. 5
Taxation Laws Amendment Act 1991	48, 1991	24 Apr 1991	Part 2 (ss. 3–7): Royal Assent (<i>i</i>)	s. 7
Taxation Laws Amendment Act (No. 2) 1991	100, 1991	27 June 1991	ss. 3, 5, 7, 10, 12 and 13: Royal Assent (<i>j</i>) ss. 4, 6, 8, 9 and 11: 28 June 1991 (<i>j</i>)	ss. 12 and 13

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1991	216, 1991	24 Dec 1991	ss. 5–8, 88, 123 and 124: Royal Assent (<i>k</i>) ss. 113 and 114: 1 Mar 1992 (<i>see Gazette</i> 1992, No. GN7) (<i>k</i>)	ss. 8, 114 and 124
Taxation Laws Amendment Act 1992	35, 1992	25 May 1992	25 May 1992	s. 5
Superannuation Guarantee (Consequential Amendments) Act 1992	92, 1992	30 June 1992	1 July 1992	—
Taxation Laws Amendment (Self Assessment) Act 1992	101, 1992	30 June 1992	30 June 1992	—
Sales Tax Amendment (Transitional) Act 1992	118, 1992	30 Sept 1992	28 Oct 1992	—
Taxation Laws Amendment Act (No. 4) 1992	191, 1992	21 Dec 1992	21 Dec 1992	—
Corporate Law Reform Act 1992	210, 1992	24 Dec 1992	Part 1 (ss. 1–3): Royal Assent ss. 26(2) and 28(1): 1 Feb 1994 ss. 29–173 and 177: 23 June 1993 (<i>see Gazette</i> 1993, No. S186) Remainder: 1 Feb 1993 (<i>see Gazette</i> 1993, No. S25)	—
Taxation Laws Amendment (Fringe Benefits Tax Measures) Act 1992	223, 1992	24 Dec 1992	1 Apr 1994	s. 4

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Car Parking) Act 1992	237, 1992	24 Dec 1992	24 Dec 1992	s. 7
Taxation Laws Amendment Act 1993	17, 1993	9 June 1993	ss. 3–6: Royal Assent (<i>l</i>)	s. 5
Taxation Laws Amendment Act (No. 2) 1993	18, 1993	9 June 1993	ss. 3–6: Royal Assent (<i>m</i>)	ss. 5 and 6
Taxation (Deficit Reduction) Act (No. 1) 1993	57, 1993	27 Oct 1993	27 Oct 1993	ss. 4, 7, 8 and 11
Taxation Laws Amendment Act (No. 3) 1993	118, 1993	24 Dec 1993	ss. 7–12 and 176: Royal Assent (<i>n</i>) Div. 3 of Part 14 (ss. 180–182): (<i>n</i>)	ss. 8, 10, 11, 176 and 182
Taxation Laws Amendment Act 1994	56, 1994	7 Apr 1994	ss. 3–12: Royal Assent (<i>o</i>)	ss. 4, 6, 7, 9, 10 and 12
Taxation Laws Amendment Act (No. 2) 1994	82, 1994	23 June 1994	ss. 3–6 and 128–131: Royal Assent (<i>p</i>)	ss. 4, 6, 128 and 131
Departure Tax Collection Amendment Act 1994	159, 1994	16 Dec 1994	16 Dec 1994	ss. 3 and 18–20
Taxation Laws Amendment Act (No. 4) 1994	181, 1994	19 Dec 1994	Schedule 1 (items 22–85): 13 Oct 1994 Remainder: Royal Assent	Sch. 3 (items 1, 5) and Sch. 5 (items 1, 46(10))
Income Tax (International Agreements) Amendment Act 1995	22, 1995	29 Mar 1995	29 Mar 1995	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Law Improvement (Substantiation) Act 1995	30, 1995	7 Apr 1995	7 Apr 1995	—
Superannuation Laws Amendment (Small Accounts and Other Measures) Act 1995	53, 1995	23 June 1995	1 July 1995	—
Taxation Laws Amendment Act (No. 1) 1995	120, 1995	25 Oct 1995	Schedule 2 (item 5): Royal Assent (<i>q</i>)	—
Taxation Laws Amendment (FBT Cost of Compliance) Act 1995	145, 1995	12 Dec 1995	12 Dec 1995	Sch. 1 (item 5), Sch. 2 (items 10, 11), Sch. 3 (item 4), Sch. 4 (item 8) and Sch. 5 (item 74)
Taxation Laws Amendment Act (No. 2) 1995	169, 1995	16 Dec 1995	Schedule 2 (item 9): Royal Assent (<i>r</i>)	Sch. 2 (items 11–15)
Law and Justice Legislation Amendment Act (No. 1) 1995	175, 1995	16 Dec 1995	16 Dec 1995	—
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Schedule 2 (items 58, 59): (<i>s</i>)	—
Taxation Laws Amendment Act (No. 2) 1996	76, 1996	18 Dec 1996	Schedule 5: Royal Assent (<i>t</i>)	Sch. 5 (item 2)
Income Tax (Consequential Amendments) Act 1997	39, 1997	17 Apr 1997	1 July 1997	—
Retirement Savings Accounts (Consequential Amendments) Act 1997	62, 1997	28 May 1997	2 June 1997 (<i>see s. 2 and Gazette 1997, No. S202</i>)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Law Improvement Act 1997	121, 1997	8 July 1997	s. 4: Royal Assent (<i>u</i>) Schedule 4 (items 139, 140): (<i>u</i>) Schedule 10 (items 16–23): (<i>u</i>)	s. 4, Sch. 4 (item 140) and Sch. 10 (item 23)
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	Schedule 7: Royal Assent (<i>v</i>)	Sch. 7 (item 3)
Foreign Affairs and Trade Legislation Amendment Act 1997	150, 1997	17 Oct 1997	Schedule 2 (item 2): Royal Assent (<i>w</i>)	—
Taxation Laws Amendment Act (No. 4) 1997	174, 1997	21 Nov 1997	Sch 7 (items 19–32): 21 Nov 1997 (s 2(1))	Sch 7 (item 32(2))
Child Care Payments (Consequential Amendments and Transitional Provisions) Act 1997	196, 1997	8 Dec 1997	Sch 1 (item 11): 9 Dec 1997 (s 2(5))	—
Taxation Laws Amendment (Trust Loss and Other Deductions) Act 1998	17, 1998	16 Apr 1998	16 Apr 1998	Sch. 1 (item 32)
Taxation Laws (Technical Amendments) Act 1998	41, 1998	4 June 1998	Schedule 5 (items 1–15, 20): Royal Assent	Sch. 5 (item 20)
Taxation Laws Amendment Act (No. 3) 1998	47, 1998	23 June 1998	Schedule 8 (items 11, 12): 23 June 1998 (s 2(1))	Sch. 8 (item 12)
Taxation Laws Amendment Act (No. 3) 1999	11, 1999	31 Mar 1999	Schedule 1 (items 1–11, 398, 399, 404, 405): 1 July 1999	Sch. 1 (items 398, 399, 404, 405)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 1) 1999	16, 1999	9 Apr 1999	Schedule 2, Schedule 3 (items 1–7, 12) and Schedule 12: 9 Apr 1999 (s 2(1))	Sch. 2 (item 2), Sch. 3 (item 12) and Sch. 12 (items 4, 5)
A New Tax System (Fringe Benefits Reporting) Act 1999	17, 1999	19 Apr 1999	Schedule 1 (items 1–16): 19 Apr 1999 (s 2(1))	Sch. 1 (item 16)
Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999	44, 1999	17 June 1999	Schedule 7 (items 50–52): 1 July 1999 (s 3(2)(e)) Schedule 8 (items 22, 23): 17 June 1999 (s 3(2))	Sch. 8 (items 22, 23)
as amended by				
Financial Sector Legislation Amendment Act (No. 1) 2000	160, 2000	21 Dec 2000	Sch 4 (item 4): 18 Jan 2001 (s 2(1))	—
A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999	83, 1999	8 July 1999	Schedule 10 (items 1–6, 68(1)): 1 July 2000 (s 2(2))	Sch. 10 (item 68(1))
as amended by				
Family and Community Services Legislation Amendment (1999 Budget and Other Measures) Act 1999	172, 1999	10 Dec 1999	Sch 2 (item 1): 8 July 1999 (s 2(4))	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (CPI Indexation) Act 1999	102, 1999	16 July 1999	Sch 1 (items 1, 2, 5): 16 July 1999 (s 2(1)) Sch 1 (items 3, 4): 12 Dec 1995 (s 2(2))	Sch 1 (items 2, 5)
Public Employment (Consequential and Transitional) Amendment Act 1999	146, 1999	11 Nov 1999	Sch 1 (item 495): 5 Dec 1999 (s 2(1))	—
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	Sch 1 (items 79–84) and Sch 2 (items 94–140): 22 Dec 1999 (s 2(1))	Sch 1 (item 84) and Sch 2 (item 140)
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 2 (items 9–19, 130–136): 22 Dec 1999 (s 2(1))	Sch 2 (items 130–136)
Timor Gap Treaty (Transitional Arrangements) Act 2000	25, 2000	3 Apr 2000	s 4–6 and Sch 2 (item 33): 1:23 am (Australian Central Standard Time) 26 Oct 1999 (s 2(2), 4)	s 4–6
A New Tax System (Tax Administration) Act (No. 1) 2000	44, 2000	3 May 2000	Sch 2 (items 1, 3, 4, 6–8, 11(1)): 1 Apr 2000 (s 2(2)) Sch 2 (items 2, 5, 9, 10, 11(2)): 1 Apr 2001 (s 2(3)) Sch 3 (items 7–10): 22 Dec 1999 (s 2(1))	Sch 2 (item 11) and Sch 3 (item 9)
A New Tax System (Fringe Benefits) Act 2000	52, 2000	30 May 2000	Sch 1: 30 May 2000 (s 2)	Sch 1 (item 30)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Alienation of Personal Services Income) Act 2000	86, 2000	30 June 2000	Sch 1 (item 61): 30 June 2000 (s 2(1))	—
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Sch 2 (items 8, 8A, 9–12): 1 July 2000 (s 3(1)) Sch 2 (items 148–157): 1 Apr 2001 (s 3(3))	Sch 1 (item 157)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 71): 3 July 2002 (s 2(1) item 66)	—
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (item 4): 1 July 2000 (s 2(1) item 11)	—
Family and Community Services (2000 Budget and Related Measures) Act 2000	138, 2000	24 Nov 2000	Sch 2 (items 11, 12): 1 Jan 2001 (s 2(2)(b))	—
Corporations (Repeals, Consequential and Transitionals) Act 2001	55, 2001	28 June 2001	s 4–14 and Sch 3 (items 207–209): 15 July 2001 (s 2(3) and gaz 2001, No S285)	s 4–14
Taxation Laws Amendment Act (No. 3) 2001	73, 2001	30 June 2001	Sch 3 (items 1–8): 30 June 2001 (s 2(1))	Sch 3 (item 8)
Taxation Laws Amendment (Superannuation Contributions) Act 2001	89, 2001	18 July 2001	Sch 1 (items 8–10, 11(2)): 18 July 2001 (s 2)	Sch 1 (item 11(2))
Financial Services Reform (Consequential Provisions) Act 2001	123, 2001	27 Sept 2001	Sch 1 (item 237): 11 Mar 2002 (s 2(1), (6) and gaz 2001, No GN42)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001	146, 2001	1 Oct 2001	s 4 and Sch 4 (items 33–40): 15 Dec 2001 (s 2(1))	s 4
Taxation Laws Amendment Act (No. 2) 2001	167, 2001	1 Oct 2001	Sch 1 and Sch 4 (items 1–4): 1 Oct 2001 (s 2(1))	Sch 1 (item 2) and Sch 4 (item 4)
Taxation Laws Amendment Act (No. 5) 2001	168, 2001	1 Oct 2001	Sch 1 (items 7–9) and Sch 5 (item 3): 1 Oct 2001 (s 2(1))	Sch 1 (items 8, 9) and Sch 5 (item 3)
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 2, 3): 23 June 1998 (s 2(1) item 20)	—
Taxation Laws Amendment (Venture Capital) Act 2002	136, 2002	19 Dec 2002	Sch 3 (item 1): 19 Dec 2002 (s 2(1) item 6)	—
Petroleum (Timor Sea Treaty) (Consequential Amendments) Act 2003	10, 2003	2 Apr 2003	Sch 1 (item 33): 20 May 2002 (s 2(1) item 2)	—
Taxation Laws Amendment Act (No. 4) 2003	66, 2003	30 June 2003	Sch 7 (items 1–5): 30 June 2003 (s 2(1) item 8)	Sch 7 (item 5)
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	Sch 9 (items 5, 18, 19): 1 Sept 2003 (s 2(1) item 5)	Sch 9 (items 18, 19)
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 2 (items 17, 18): 14 Oct 2003 (s 2(1) item 4)	Sch 2 (item 18)
Taxation Laws Amendment Act (No. 8) 2003	107, 2003	21 Oct 2003	Sch 4: 21 Oct 2003 (s 2(1) item 2)	Sch 4 (item 3)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family and Community Services and Veterans' Affairs Legislation Amendment (2003 Budget and Other Measures) Act 2003	122, 2003	5 Dec 2003	Sch 2 (items 14, 15): 5 Dec 2003 (s 2(1) item 2)	Sch 2 (item 15)
Taxation Laws Amendment Act (No. 5) 2003	142, 2003	17 Dec 2003	Sch 5: 17 Dec 2003 (s 2(1) item 7)	Sch 5 (item 8)
Higher Education Support (Transitional Provisions and Consequential Amendments) Act 2003	150, 2003	19 Dec 2003	Sch 2 (item 103): 1 Jan 2004 (s 2(1) item 8)	—
Taxation Laws Amendment Act (No. 2) 2004	20, 2004	23 Mar 2004	Sch 3 (items 1, 5): 23 Mar 2004 (s 2(1) item 2)	Sch 3 (item 5)
Tax Laws Amendment (2004 Measures No. 2) Act 2004	83, 2004	25 June 2004	Sch 4 and Sch 8 (items 1–3, 5–8): 25 June 2004 (s 2(1) items 1, 18) Sch 8 (item 4): 1 July 2005 (s 2(1) item 19)	Sch 4 (item 2) and Sch 8 (item 8)
as amended by				
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Sch 7 (item 212): 1 July 2005 (s 2(1) item 23)	—
Tax Laws Amendment (2004 Measures No. 1) Act 2004	95, 2004	29 June 2004	Sch 10 (items 18–27, 43, 44(3)): 1 July 2005 (s 2(1) item 8)	Sch 10 (items 43, 44(3))

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2004 Measures No. 3) Act 2004	105, 2004	30 June 2004	Sch 2: 1 Apr 2004 (s 2(1) item 3)	Sch 2 (item 4)
Tax Laws Amendment (2004 Measures No. 6) Act 2005	23, 2005	21 Mar 2005	Sch 7: 21 Mar 2005 (s 2(1) item 7)	Sch 7 (item 6)
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Sch 4 and Sch 10 (items 16–18): 1 Apr 2005 (s 2(1) item 5) Sch 10 (item 246): 1 Apr 2001 (s 2(1) item 8)	Sch 4 (item 3) and Sch 10 (item 18)
Tax Laws Amendment (2005 Measures No. 3) Act 2005	63, 2005	26 June 2005	Sch 4: 1 July 2005 (s 2(1) item 3)	Sch 4 (item 3)
New International Tax Arrangements (Foreign-owned Branches and Other Measures) Act 2005	64, 2005	26 June 2005	Sch 4 (items 1, 37): 26 June 2005 (s 2(1) item 4)	Sch 4 (item 37)
Tax Laws Amendment (2005 Measures No. 1) Act 2005	77, 2005	29 June 2005	Sch 1: 29 June 2005 (s 2)	Sch 1 (item 5)
Tax Laws Amendment (2005 Measures No. 2) Act 2005	78, 2005	29 June 2005	Sch 8: 29 June 2005 (s 2)	Sch 8 (item 3)
Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005	161, 2005	19 Dec 2005	Sch 2 (items 2, 32): 19 Dec 2005 (s 2)	Sch 2 (item 32)
Tax Laws Amendment (2006 Measures No. 1) Act 2006	32, 2006	6 Apr 2006	Sch 1 (item 3): 6 Apr 2006 (s 2)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Sch 7 (items 32–34, 239, 240): 22 June 2006 (s 2(6), (24))	—
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Sch 8 (items 1–3): 30 June 2006 (s 2(1) item 7)	Sch 8 (item 3)
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Sch 1 (items 1, 4), Sch 2 (items 81–112, 1017, 1020, 1021), Sch 5 (items 119–123) and Sch 6 (items 1, 5–11): 14 Sept 2006 (s 2(1) items 2, 4)	Sch 6 (items 1, 5–11)
Tax Laws Amendment (2006 Measures No. 5) Act 2006	110, 2006	23 Oct 2006	Sch 1: 1 Apr 2007 (s 2(1) item 2)	Sch 1 (item 7)
Statute Law Revision Act 2007	8, 2007	15 Mar 2007	Sch 1 (item 14): 30 June 2003 (s 2(1) item 11) Sch 4 (item 16): 15 Mar 2007 (s 2(1) item 44)	—
Tax Laws Amendment (Simplified Superannuation) Act 2007	9, 2007	15 Mar 2007	Sch 5 (items 1–5, 36): 15 Mar 2007 (s 2(1) items 6, 8)	Sch 5 (item 36)
Superannuation Legislation Amendment (Simplification) Act 2007	15, 2007	15 Mar 2007	Sch 1 (items 17–21, 406(1)–(3)): 15 Mar 2007 (s 2(1) item 2)	Sch 1 (item 406(1)–(3))
Tax Laws Amendment (2007 Measures No. 1) Act 2007	56, 2007	12 Apr 2007	Sch 3 (items 11–13, 39): 12 Apr 2007 (s 2)	Sch 3 (item 39)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2007 Measures No. 3) Act 2007	79, 2007	21 June 2007	Sch 1 (items 30–32, 43(1)–(3)): 21 June 2007 (s 2(1) item 2)	Sch 1 (item 43(1)–(3))
Tax Laws Amendment (Small Business) Act 2007	80, 2007	21 June 2007	Sch 5: 21 June 2007 (s 2)	Sch 5 (items 6, 7)
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Sch 1 (items 9–17, 222, 225, 226) and Sch 7 (items 7, 8, 104(1)): 24 Sept 2007 (s 2(1) items 2, 11)	Sch 1 (items 222, 225, 226) and Sch 7 (item 8)
Tax Laws Amendment (Budget Measures) Act 2008	59, 2008	30 June 2008	Sch 1 (items 1–5): 30 June 2008 (s 2)	Sch 1 (items 3, 5)
First Home Saver Accounts (Further Provisions) Amendment Act 2008	92, 2008	30 Sept 2008	Sch 1 (items 4, 26): 1 Oct 2008 (s 2(1) item 2)	Sch 1 (item 26)
Tax Laws Amendment (2008 Measures No. 4) Act 2008	97, 2008	3 Oct 2008	Sch 3 (items 2–4): 3 Oct 2008 (s 2(1) item 3)	Sch 3 (item 4)
Same-Sex Relationships (Equal Treatment in Commonwealth Laws—General Law Reform) Act 2008	144, 2008	9 Dec 2008	Sch 14 (items 3–6): 10 Dec 2008 (s 2(1) item 36)	Sch 14 (item 6)
Tax Laws Amendment (2008 Measures No. 5) Act 2008	145, 2008	9 Dec 2008	Sch 4 (items 1–75): 9 Dec 2008 (s 2)	Sch 4 (items 9, 23, 32, 41)
Tax Laws Amendment (2008 Measures No. 6) Act 2009	14, 2009	26 Mar 2009	Sch 4 (items 2–5): 26 Mar 2009 (s 2(1) item 2)	Sch 4 (item 4)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Fair Work (State Referral and Consequential and Other Amendments) Act 2009	54, 2009	25 June 2009	Sch 18 (item 5): 1 July 2009 (s 2(1) item 41)	—
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	Sch 5 (items 19, 20, 288–305): (s 2(1) items 7, 10)	Sch 5 (item 305)
Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009	114, 2009	16 Nov 2009	Sch 1 (items 3, 4) and Sch 2: 1 Mar 2010 (s 2(1) items 2, 4)	Sch 2
Tax Laws Amendment (2009 Budget Measures No. 2) Act 2009	133, 2009	14 Dec 2009	Sch 1 (items 8, 86, 87): 14 Dec 2009 (s 2(1) item 2)	Sch 1 (items 86, 87)
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	Sch 6 (item 16): 3 June 2010 (s 2 (1) item 15)	—
Paid Parental Leave (Consequential Amendments) Act 2010	105, 2010	14 July 2010	Sch 1 (item 36) and Sch 2 (items 1, 2): 1 Oct 2010 (s 2(1) items 9, 14)	Sch 2 (items 1, 2)
Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010	145, 2010	16 Dec 2010	Sch 2 (items 29, 30): 17 Dec 2010 (s 2(1) item 2)	—
Human Services Legislation Amendment Act 2011	32, 2011	25 May 2011	Sch 4 (item 115): 1 July 2011 (s 2(1) item 3)	—
as amended by				
Statute Law Revision Act 2012	136, 2012	22 Sept 2012	Sch 2 (item 22): 1 July 2011 (s 2(1) item 20)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Sch 5 (items 4–8, 13): 28 June 2011 (s 2(1) item 10) Sch 5 (item 375): 27 June 2011 (s 2(1) item 23)	Sch 5 (item 13)
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Sch 2 (items 641, 642) and Sch 3 (items 10, 11): 27 Dec 2011 (s 2(1) items 5 and 12)	Sch 3 (items 10, 11)
Tax Laws Amendment (2011 Measures No. 5) Act 2011	62, 2011	29 June 2011	Sch 5 (items 1–9): 29 June 2011 (s 2(1) item 7) Sch 5 (items 10–12): 1 Apr 2016 (s 2(1) item 8)	Sch 5 (items 8, 9)
Tax Laws Amendment (2011 Measures No. 6) Act 2011	129, 2011	3 Nov 2011	Sch 2 (items 1–9): 3 Nov 2011 (s 2(1) item 3) Sch 2 (item 10): 27 Dec 2011 (s 2(1) item 4)	Sch 2 (item 9)
Tax Laws Amendment (2012 Measures No. 4) Act 2012	142, 2012	28 Sept 2012	Sch 1: 28 Sept 2012 (s 2(1) item 2)	Sch 1 (items 26–28)
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Sch 2 (items 42–58, 60–67) and Sch 4 (items 1–3): 3 Dec 2012 (s 2(1) items 3, 12) Sch 4 (items 16–20): never commenced (s 2(1) item 13)	—
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	Sch 7 and Sch 8 (items 20–26): 28 June 2013 (s 2(1) items 2, 4)	Sch 7 (item 13) and Sch 8 (item 26)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	Sch 2 and Sch 7 (item 197): 28 June 2013 (s 2(1) items 4, 21)	Sch 2 (item 31)
Charities (Consequential Amendments and Transitional Provisions) Act 2013	96, 2013	28 June 2013	Sch 1 (items 15–18): 1 Jan 2014 (s 2(1))	—
Tax Laws Amendment (2013 Measures No. 2) Act 2013	124, 2013	29 June 2013	Sch 11 (items 10–25, 27): 30 June 2013 (s 2(1) item 17)	Sch 11 (item 27)
Tax and Superannuation Laws Amendment (2014 Measures No. 1) Act 2014	11, 2014	18 Mar 2014	Sch 3 (item 2): 18 Mar 2014 (s 2(1) item 5)	—
Tax Laws Amendment (Temporary Budget Repair Levy) Act 2014	48, 2014	25 June 2014	Sch 2: 25 June 2014 (s 2(1))	Sch 2 (item 3)
Treasury Legislation Amendment (Repeal Day) Act 2015	2, 2015	25 Feb 2015	Sch 2 (item 22): 1 July 2015 (s 2(1) item 4) Sch 2 (items 73, 76–87, 95–99) and Sch 4 (items 67–69, 79): 25 Feb 2015 (s 2(1) items 5, 6)	Sch 2 (items 73, 95–99) and Sch 4 (item 79)
Norfolk Island Legislation Amendment Act 2015	59, 2015	26 May 2015	Sch 2 (item 209): 1 July 2016 (s 2(1) item 5) Sch 2 (items 356–396): 18 June 2015 (s 2(1) item 6)	Sch 2 (items 356–396)
as amended by				
Territories Legislation Amendment Act 2016	33, 2016	23 Mar 2016	Sch 2: 24 Mar 2016 (s 2(1) item 2)	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 1 (item 45, 195–205): 1 July 2015 (s 2(1) items 3, 6) Sch 6 (item 4): 25 June 2015 (s 2(1) item 11)	Sch 1 (items 195–205)
Tax Laws Amendment (Small Business Measures No. 3) Act 2015	114, 2015	26 Aug 2015	Sch 3: 26 Aug 2015 (s 2(1) item 1)	Sch 3 (item 4)
Statute Law Revision Act (No. 2) 2015	145, 2015	12 Nov 2015	Sch 4 (items 11–15): 10 Dec 2015 (s 2(1) item 7)	—
Tax and Superannuation Laws Amendment (2015 Measures No. 5) Act 2015	162, 2015	30 Nov 2015	Sch 1 (items 4–20) and Sch 3: 30 Nov 2015 (s 2(1) item 2)	Sch 3 (item 12)
Statute Law Revision Act (No. 1) 2016	4, 2016	11 Feb 2016	Sch 4 (item 391): 10 Mar 2016 (s 2(1) item 6)	—
Family Assistance Legislation Amendment (Jobs for Families Child Care Package) Act 2017	22, 2017	4 Apr 2017	Sch 2 (item 5): 2 July 2018 (s 2(1) item 2) Sch 4: 5 Apr 2017 (s 2(1) item 5)	Sch 4
Treasury Laws Amendment (2018 Measures No. 4) Act 2019	8, 2019	1 Mar 2019	Sch 8 (items 24, 25): 1 Apr 2019 (s 2(1) item 11)	Sch 8 (item 25)
Treasury Laws Amendment (Timor Sea Maritime Boundaries Treaty) Act 2019	59, 2019	7 Aug 2019	Sch 2 (item 3): 30 Aug 2019 (s 2(1) item 2)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (2019 Measures No. 3) Act 2020	64, 2020	22 June 2020	Sch 3 (items 63–71): 1 July 2020 (s 2(1) item 5) Sch 3 (items 202, 325, 326): 1 Oct 2020 (s 2(1) item 6)	Sch 3 (items 71, 325, 326)
Treasury Laws Amendment (A Tax Plan for the COVID-19 Economic Recovery) Act 2020	92, 2020	14 Oct 2020	Sch 3 (items 13–16, 40): 1 Jan 2021 (s 2(1) item 7)	Sch 3 (item 40)
Treasury Laws Amendment (2021 Measures No. 4) Act 2021	72, 2021	30 June 2021	Sch 1: 1 July 2021 (s 2(1) item 2)	Sch 1 (item 2)
Treasury Laws Amendment (2022 Measures No. 1) Act 2022	35, 2022	9 Aug 2022	Sch 4 (items 16–18): 1 Oct 2022 (s 2(1) item 7)	Sch 4 (item 18)
Treasury Laws Amendment (2022 Measures No. 2) Act 2022	84, 2022	12 Dec 2022	Sch 3 (items 1–17, 33): 1 Jan 2023 (s 2(1) item 2)	Sch 3 (item 33)
Treasury Laws Amendment (Electric Car Discount) Act 2022	86, 2022	12 Dec 2022	Sch 1: 1 Jan 2023 (s 2(1) item 2) Sch 2: <u>1 Apr 2025</u> (s 2(1) item 3)	Sch 1 (items 7, 8) and <u>Sch 2 (item 5)</u>

Endnotes

Endnote 3—Legislation history

Number and year	Registration	Commencement	Application, saving and transitional provisions
2006 No. 50	17 Mar 2006 (F2006L00820)	Sch 50: 27 Mar 2006 (r 2(b))	—

- (a) Subsection 2(2) of the *Taxation Boards of Review (Transfer of Jurisdiction) Act 1986* provides as follows:
- (2) Section 31 and Parts VII and VIII (sections 45–56) shall come into operation, or shall be deemed to have come into operation, immediately after the *Fringe Benefits Tax Assessment Act 1986* comes into operation. The *Fringe Benefits Tax Assessment Act 1986* came into operation on 24 June 1986.
- (b) The *Fringe Benefits Tax Assessment Act 1986* was amended by section 3 only of the *Jurisdiction of Courts (Miscellaneous Amendments) Act 1987*, subsection 2(2) of which provides as follows:
- (2) The amendments made by this Act to an Act specified in the Schedule shall come into operation on such day as is fixed by Proclamation in relation to those amendments.
- (c) The *Taxation Laws Amendment (Fringe Benefits and Substantiation) Act 1987* was amended by Part IX (sections 49 and 50) only of the *Taxation Laws Amendment Act 1988*, subsection 2(6) of which provides as follows:
- (6) Part IX shall be deemed to have come into operation on the commencement of the *Taxation Laws Amendment (Fringe Benefits and Substantiation) Act 1987*.
- (d) The *Fringe Benefits Tax Assessment Act 1986* was amended by subsection 69(1) only of the *Australian Airlines (Conversion to Public Company) Act 1988*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.
- (e) Subsection 2(2) of the *Taxation Laws Amendment Act (No. 4) 1988* provides as follows:
- (2) Paragraph 44(a) and subsection 54(11) commence immediately after the commencement of the *Taxation Laws Amendment Act 1989*. The *Taxation Laws Amendment Act 1989* came into operation on 16 March 1989.
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Endnote 3—Legislation history

- (f) The *Fringe Benefits Tax Assessment Act 1986* was amended by sections 86 and 87 only of the *Higher Education Funding Act 1988*, subsection 2(1) of which provides as follows:
- (1) Chapters 1, 2, 3, 4, 6 and 7 commence on the day on which this Act receives the Royal Assent.
- (g) Subsection 2(2) of the *Taxation Laws Amendment Act (No. 3) 1989* provides as follows:
- (2) Part 6 shall be taken to have commenced immediately after the *Taxation Laws Amendment Act (No. 4) 1988* received the Royal Assent.
- The *Taxation Laws Amendment Act (No. 4) 1988* received the Royal Assent on 24 November 1988.
- (h) The *Fringe Benefits Tax Assessment Act 1986* was amended by Part 2 (sections 3–5) only of the *Taxation Laws Amendment Act (No. 5) 1990*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (i) The *Fringe Benefits Tax Assessment Act 1986* was amended by Part 2 (sections 3–7) only of the *Taxation Laws Amendment Act 1991*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (j) The *Fringe Benefits Tax Assessment Act 1986* was amended by sections 3–13 only of the *Taxation Laws Amendment Act (No. 2) 1991*, subsections 2(1) and (2) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (2) Sections 4, 6, 8, 9 and 11 commence on the day after the day on which this Act receives the Royal Assent.
- (k) The *Fringe Benefits Tax Assessment Act 1986* was amended by sections 5–8, 88, 113, 123 and 124 only of the *Taxation Laws Amendment Act (No. 3) 1991*, subsections 2(1) and (10) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (10) Subject to subsection (11), sections 112 to 117 (inclusive) commence on a day to be fixed by Proclamation.
- (l) The *Fringe Benefits Tax Assessment Act 1986* was amended by sections 3–6 only of the *Taxation Laws Amendment Act 1993*, subsection 2(1) of which provides as follows:

Endnotes

Endnote 3—Legislation history

- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (m) The *Fringe Benefits Tax Assessment Act 1986* was amended by sections 3–6 only of the *Taxation Laws Amendment Act (No. 2) 1993*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (n) The *Fringe Benefits Tax Assessment Act 1986* was amended by sections 7–12, 176 and Division 3 of Part 14 (sections 180–182) only of the *Taxation Laws Amendment Act (No. 3) 1993*, subsections 2(1) and (5) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (5) Division 3 of Part 14 commences immediately after the commencement of the *Taxation Laws Amendment (Fringe Benefits Tax Measures) Act 1992*.
- The *Taxation Laws Amendment (Fringe Benefits Tax Measures) Act 1992* came into operation on 1 April 1994.
- (o) The *Fringe Benefits Tax Assessment Act 1986* was amended by sections 3–12 only of the *Taxation Laws Amendment Act 1994*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (p) The *Fringe Benefits Tax Assessment Act 1986* was amended by sections 3–6 and 128–131 only of the *Taxation Laws Amendment Act (No. 2) 1994*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (q) The *Fringe Benefits Tax Assessment Act 1986* was amended by Schedule 2 (item 5) only of the *Taxation Laws Amendment Act (No. 1) 1995*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (r) The *Fringe Benefits Tax Assessment Act 1986* was amended by Schedule 2 (item 9) only of the *Taxation Laws Amendment Act (No. 2) 1995*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

Endnote 3—Legislation history

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- (s) The *Fringe Benefits Tax Assessment Act 1986* was amended by Schedule 2 (items 58 and 59) only of the *Statute Law Revision Act 1996*, subsection 2(2) of which provides as follows:
- (2) Each item in Schedule 2 commences or is taken to have commenced (as the case requires) at the time specified in the note at the end of the item.
- Item 58 is taken to have commenced immediately after the commencement of the *Taxation Laws Amendment (Fringe Benefits and Substantiation) Act 1987*.
- The *Taxation Laws Amendment (Fringe Benefits and Substantiation) Act 1987* came into operation on 18 December 1987.
- Item 59 is taken to have commenced immediately after the commencement of the *Fringe Benefits Tax Assessment Act 1986*.
- The *Fringe Benefits Tax Assessment Act 1986* came into operation on 24 June 1986.
- (t) The *Fringe Benefits Tax Assessment Act 1986* was amended by Schedule 5 only of the *Taxation Laws Amendment Act (No. 2) 1996*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (u) The *Fringe Benefits Tax Assessment Act 1986* was amended by Schedule 4 (item 139) and Schedule 10 (items 16–22) only of the *Tax Law Improvement Act 1997*, subsections 2(1)–(3) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (2) Schedule 1 commences on 1 July 1997 immediately after the commencement of the *Income Tax Assessment Act 1997*.
- (3) Each of the other Schedules (except Schedule 12) commences immediately after the commencement of the immediately preceding Schedule.
- (v) The *Fringe Benefits Tax Assessment Act 1986* was amended by Schedule 7 only of the *Taxation Laws Amendment Act (No. 3) 1997*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (w) The *Fringe Benefits Tax Assessment Act 1986* was amended by Schedule 2 (item 2) only of the *Foreign Affairs and Trade Legislation Amendment Act 1997*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
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Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part I	
s 2A.....	ad No 146, 2001
s 2B.....	ad No 2, 2015
Part II	
s 3	am No 145, 2010
s 5	am No 48, 1986; No 97, 1988; No 146, 2001; No 122, 2003 rep No 145, 2010
Part IIA	
Part IIA	ad No 17, 1999
Division 1	
s 5A.....	ad No 17, 1999
s 5B.....	ad No 17, 1999 am No 52, 2000; No 142, 2003; No 83, 2004; No 124, 2013; No 162, 2015; No 35, 2022
Division 2	
s 5C.....	ad No 17, 1999 am No 52, 2000; No 14, 2009
Division 3	
s 5D.....	ad No 17, 1999
s 5E.....	ad No 17, 1999 am No 52, 2000; No 80, 2006; No 162, 2015
s 5F	ad No 17, 1999
Part III	
Division 2	
Subdivision A	
s 7	am No 17, 1999; No 64, 2020
s 8	am No 139, 1987; No 145, 1995; No 86, 2000; No 64, 2020
s 8A.....	ad No 86, 2022

Endnote 4—Amendment history

Provision affected	How affected
	am No 86, 2022
Subdivision B	
s. 9	am. No. 139, 1987; No. 145, 1995; No. 178, 1999; No 62, 2011
s. 10	am. No. 139, 1987 (as am. by No. 78, 1988); No. 11, 1989; No. 145, 1995; No. 41, 1998; No. 88, 2009
s. 10A.....	ad. No. 139, 1987
	am. No. 11, 1989; No. 145, 1995; No. 41, 1998
s. 10B.....	ad. No. 139, 1987
	am. No. 11, 1989; No. 145, 1995
s. 10C.....	ad. No. 139, 1987
	am. No. 11, 1989
	rep. No. 145, 1995
s. 11	am. No. 139, 1987; No. 178, 1999; No. 107, 2003; No. 143, 2007
s. 12	rs. No. 178, 1999
Division 3	
Subdivision B	
s. 15	am. No. 139, 1987
Division 4	
Subdivision A	
s. 16	am. No. 79, 2007
s. 17	am. No. 139, 1987
Subdivision B	
s. 18	am. No. 139, 1987
s. 19	am No 139, 1987; No 11, 1989; No 48, 1991; No 30, 1995; No 145, 1995; No 39, 1997; No 178, 1999; No 101, 2006; No 143, 2007; No 145, 2008; No 162, 2015; No 84, 2022
Division 5	
Subdivision A	
s. 20A.....	ad. No. 145, 1995
s. 21	am. No. 139, 1987; No. 142, 2012
s. 22	am. No. 139, 1987; No. 30, 1995; No. 39, 1997

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Provision affected	How affected
Subdivision B	
s. 22A.....	ad. No. 139, 1987
s. 23	am. No. 139, 1987
s. 24	am. No. 139, 1987; No. 11, 1989; No. 48, 1991; No. 30, 1995; No. 145, 1995; No. 39, 1997; No. 41, 1998; No. 178, 1999; No. 101, 2006; No. 143, 2007; No. 145, 2008; No. 162, 2015; No. 84, 2022
Division 6	
Subdivision B	
s. 26	am. No. 139, 1987; No. 178, 1999; No. 52, 2000
s. 28	am. No. 139, 1987; No. 100, 1991; No. 145, 2015
s. 29	am. No. 139, 1987; No. 178, 1999 rep. No. 52, 2000
s. 29A.....	ad. No. 139, 1987 am. No. 43, 1996 rep. No. 52, 2000
Division 7	
Subdivision A	
s. 30	am. No. 139, 1987; No. 216, 1991; No. 142, 2012
Subdivision B	
Subdivision B	rs. No. 142, 2012
s. 31	am. No. 139, 1987; No. 216, 1991 rs. No. 142, 2012
s. 31A.....	ad. No. 142, 2012
s. 31B.....	ad. No. 142, 2012
Subdivision C	
Subdivision C	ad. No. 142, 2012
s. 31C.....	ad. No. 142, 2012
s. 31D.....	ad. No. 142, 2012
s. 31E.....	ad. No. 142, 2012
s. 31F.....	ad. No. 142, 2012
s. 31G.....	ad. No. 142, 2012

Endnote 4—Amendment history

Provision affected	How affected
s. 31H.....	ad. No. 142, 2012
Division 8	rep No 88, 2013
s. 32	rep. No. 88, 2013
s. 33	rep. No. 88, 2013
s. 34	am. No. 139, 1987; No. 30, 1995; No. 39, 1997; No. 101, 2006 rep. No. 88, 2013
Division 9	
Subdivision B	
s. 37	am No 139, 1987; No 17, 1993; No 30, 1995; No 39, 1997; No 101, 2006; No 84, 2022
Division 9A	
Division 9A.....	ad. No. 145, 1995
Subdivision A	
s. 37A.....	ad. No. 145, 1995
s. 37AA.....	ad. No. 145, 1995
s. 37AB.....	ad. No. 145, 1995
s. 37AC.....	ad. No. 145, 1995 am No 162, 2015
s. 37AD.....	ad. No. 145, 1995
s. 37AE.....	ad. No. 145, 1995
s. 37AF.....	ad. No. 145, 1995
s. 37AG.....	ad. No. 145, 1995
Subdivision B	
s. 37B.....	ad. No. 145, 1995
s. 37BA.....	ad. No. 145, 1995 am. No. 41, 1998; No. 17, 1999
Subdivision C	
ss. 37C, 37CA.....	ad. No. 145, 1995
s. 37CB.....	ad. No. 145, 1995 am. No. 17, 1999
ss. 37CC, 37CD.....	ad. No. 145, 1995

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Endnote 4—Amendment history

Provision affected	How affected
s. 37CE	ad. No. 145, 1995 am. No. 121, 1997; No. 41, 1998
s 37CF.....	ad No 145, 1995 am No 41, 1998
Division 10	
Subdivision B	
s. 39	am. No. 139, 1987
Division 10A	
Division 10A.....	ad. No. 237, 1992
Subdivision A	
s. 39A.....	ad. No. 237, 1992 am. No. 145, 1995; No. 102, 1999; No 145, 2015
s. 39AA.....	ad. No. 145, 1995 am. No. 102, 1999
s. 39AB.....	ad. No. 145, 1995
s. 39B.....	ad. No. 237, 1992
Subdivision B	
s 39C.....	ad No 237, 1992 am No 145, 1995
s 39D.....	ad No 237, 1992 am No 145, 1995 ed C87
s 39DA.....	ad No 145, 1995 am No 102, 1999
s 39E.....	ad No 237, 1992 am No 145, 1995 ed C87
Subdivision C	
Subdivision C	ad. No. 145, 1995
ss. 39F, 39FA–39FE	ad. No. 145, 1995

Endnote 4—Amendment history

Provision affected	How affected
Subdivision D	
Subdivision D	ad. No. 145, 1995
ss. 39G, 39GA–39GH.....	ad. No. 145, 1995
Division 11	
Subdivision A	
s. 41	am. No. 59, 2008; No. 84, 2013
Subdivision B	
s. 42	am. No. 88, 2009; Nos. 84 and 88, 2013
s. 44	am No 139, 1987; No 153, 1988; No 48, 1991; No 30, 1995; No 145, 1995; No 39, 1997; No 41, 1998; No 178, 1999; No 101, 2006; No 143, 2007; No 145, 2008; No 162, 2015; No 84, 2022
Division 12	
Subdivision A	
s. 47	am No 139, 1987; No 135, 1990; No 18, 1993; No 196, 1997; No 83, 1999; No 178, 1999; No 138, 2000; No 167, 2001; No 88, 2009; No 129, 2011; No 142, 2012; No 84, 2013; No 22, 2017; No 64, 2020
s. 47A.....	ad. No. 145, 1995
Subdivision B	
s. 48	am. Nos. 84 and 88, 2013
s. 49	am. Nos. 84 and 88, 2013
s. 52	am No 139, 1987; No 153, 1988; No 48, 1991; No 30, 1995; No 145, 1995; No 39, 1997; No 41, 1998; No 178, 1999; No 101, 2006; No 143, 2007; No 145, 2008; No 162, 2015; No 84, 2022
Division 13	
Division 13 heading.....	am. No. 139, 1987
s. 53	am No 86, 2022
s. 55	am. No. 150, 1997
s. 57	am. No. 139, 1987; No. 169, 2012
s. 57A.....	rs No 139, 1987
	am No 52, 2000; No 167, 2001; No 142, 2003; No 83, 2004; No 95, 2004; No 169, 2012; No 124, 2013; No 35, 2022
s. 58	am. No. 139, 1987; No 169, 2012; No 96, 2013

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Endnote 4—Amendment history

Provision affected	How affected
s. 58A.....	ad. No. 139, 1987 am. No. 30, 1995; No. 39, 1997
s. 58AA.....	ad. No. 77, 2005
s. 58B.....	ad. No. 139, 1987
s. 58C.....	ad. No. 139, 1987 am. No. 23, 2005
ss. 58D, 58E.....	ad. No. 139, 1987
s. 58F.....	ad. No. 139, 1987 am. No. 30, 1995; No. 39, 1997
s. 58G.....	ad. No. 139, 1987 am. No. 237, 1992; No. 145, 1995; No. 169, 2012
s. 58GA.....	ad. No. 16, 1999 am. No. 80, 2007; No. 114, 2015; No. 92, 2020
ss. 58H, 58J, 58K.....	ad. No. 139, 1987
s. 58L.....	ad. No. 139, 1987 am. No. 56, 1994; No. 11, 2014
s. 58LA.....	ad. No. 11, 1989
s. 58M.....	ad. No. 139, 1987 am. No. 30, 1995; No. 39, 1997
s. 58N.....	ad. No. 139, 1987
s. 58P.....	ad. No. 139, 1987 am. No. 76, 1996; No. 110, 2006; No. 88, 2013
s. 58PA.....	ad. No. 66, 2003 am. No. 78, 2005
s. 58PB.....	ad. No. 66, 2003 am. No. 58, 2006; Nos. 8 and 15, 2007; No. 14, 2009; No. 41, 2011
s. 58PC.....	ad. No. 66, 2003 am. No. 105, 2004; No. 78, 2005 rep. No. 41, 2011
s. 58Q.....	ad. No. 139, 1987 am. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
s. 58R.....	ad. No. 139, 1987
s. 58S.....	ad. No. 139, 1987
s. 58T.....	ad. No. 139, 1987 am. No. 169, 2012
s. 58U.....	ad. No. 139, 1987
s. 58V.....	ad. No. 139, 1987 am. No. 144, 2008; No. 169, 2012
s. 58W.....	ad. No. 53, 1995
s. 58X.....	ad. No. 145, 1995 am. No. 77, 2005; No. 59, 2008; No. 114, 2015; No. 92, 2020
s. 58Y.....	ad. No. 145, 1995
s. 58Z.....	ad. No. 145, 1995 am. No. 16, 1999; No. 64, 2020
s. 58ZA.....	ad. No. 147, 1997 rep. No. 52, 2000
s. 58ZB.....	ad. No. 16, 1999
s. 58ZC.....	ad. No. 52, 2000 am. Nos. 41 and 77, 2005
s. 58ZD.....	ad. No. 52, 2000
s. 58ZE.....	ad. No. 72, 2021
Division 14	
Division 14 heading.....	ad. No. 139, 1987
s. 59.....	am. No. 139, 1987 (as am. by No. 11, 1988); No. 147, 1997; No. 52, 2000
s. 60.....	am. No. 139, 1987; No. 95, 1988
s. 60AA.....	ad. No. 95, 1988 am. No. 145, 2015
s. 60A.....	ad. No. 139, 1987 am. No. 11, 1989; No. 30, 1995; No. 39, 1997
s. 61.....	am. No. 139, 1987; No. 11, 1989; No. 30, 1995; No. 39, 1997
ss. 61A, 61B.....	ad. No. 139, 1987

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Provision affected	How affected
	am. No. 11, 1989; No. 100, 1991; No. 57, 1993; No. 30, 1995; No. 39, 1997
s. 61C.....	ad. No. 139, 1987
	am. No. 100, 1991; No. 57, 1993; No. 178, 1999
s. 61D.....	ad. No. 139, 1987
	am. No. 100, 1991; No. 57, 1993
ss. 61E, 61F.....	ad. No. 139, 1987
	am. No. 11, 1989; No. 100, 1991; No. 57, 1993; No. 30, 1995; No. 39, 1997
s. 61G.....	ad. No. 20, 2004
s. 62.....	am. No. 139, 1987; No. 178, 1999; No. 110, 2006; Nos. 84 and 88, 2013
s. 63.....	am. No. 139, 1987; No. 100, 1991; No. 57, 1993; No. 142, 2012
s. 63A.....	ad. No. 82, 1994
	am. No. 121, 1997
s. 64.....	rep. No. 57, 1993
s. 64A.....	ad. No. 2, 1989
	rep. No. 57, 1993
s. 65.....	rep. No. 57, 1993
s. 65A.....	ad. No. 139, 1987
	am. No. 100, 1991; No. 57, 1993
ss. 65B, 65C.....	ad. No. 139, 1987
	rep. No. 100, 1991
s. 65CAA.....	ad. No. 100, 1991
	rep. No. 57, 1993
Division 14A	
Division 14A.....	ad. No. 95, 1988
s. 65CA.....	ad. No. 95, 1988
	am. No. 58, 1990
s. 65CB.....	ad. No. 95, 1988
Division 14B	
Division 14B.....	ad. No. 95, 1988

Endnote 4—Amendment history

Provision affected	How affected
s. 65CC	ad. No. 95, 1988
Division 15	
Division 15	ad. No. 139, 1987
s. 65D.....	ad. No. 139, 1987
s. 65E.....	ad. No. 139, 1987
	am. No. 11, 1989; No. 145, 1995; No. 41, 1998
s. 65F	ad. No. 139, 1987
	am. No. 11, 1989; No. 145, 1995
ss. 65G, 65H	ad. No. 139, 1987
	am. No. 11, 1989
	rep. No. 145, 1995
Part IIIA	
Part IIIA.....	ad. No. 223, 1992
s. 65J.....	ad. No. 223, 1992
	am. No. 118, 1993; No. 56, 1994; No. 145, 1995; No. 52, 2000; Nos. 167 and 168, 2001; No. 95, 2004; No. 63, 2005; SLI 2006 No. 50; No. 54, 2009; No. 169, 2012; No. 124, 2013; No. 48, 2014; No. 162, 2015
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Part IV	
s. 67	am. No. 48, 1986; No. 37, 1990; No. 216, 1991; No. 223, 1992; No. 22, 1995; No. 25, 2000; No. 10, 2003; No. 59, 2019
Part V	
Division 1	
s. 68	am. No. 178, 1999
s. 70	am. No. 174, 1997
	rs. No. 91, 2000
ss. 70A, 70B.....	ad. No. 174, 1997
	rep. No. 91, 2000
s. 70D.....	ad. No. 174, 1997
	am. No. 146, 2001
s. 71	am. No. 78, 1988; No. 118, 1993; No. 174, 1997

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Provision affected	How affected
	rep. No. 91, 2000
Division 2	
s. 74	am. No. 174, 1997; No. 91, 2000; No 2, 2015
ss. 74A–74F	ad. No. 101, 1992
	rep. No. 161, 2005
s. 75	am. No. 2, 2015
s. 78A	ad. No. 216, 1991
Part VI	rs. No. 48, 1986
	rep. No. 216, 1991
s. 79	rs. No. 48, 1986; No. 23, 1987
	rep. No. 216, 1991
s. 79A	ad. No. 48, 1986
	rep. No. 23, 1987
s. 80	rs. No. 48, 1986
	rep. No. 216, 1991
s. 81	rs. No. 48, 1986
	am. No. 23, 1987
	rep. No. 216, 1991
ss. 82, 83	rs. No. 48, 1986
	rep. No. 216, 1991
s. 84	rs. No. 48, 1986
	am. No. 112, 1986; No. 23, 1987
	rep. No. 216, 1991
s. 85	rs. No. 48, 1986
	am. No. 23, 1987
	rep. No. 216, 1991
s. 86	rs. No. 48, 1986
	rep. No. 216, 1991
s. 86A	ad. No. 48, 1986
	am. No. 112, 1986
	rep. No. 216, 1991

Endnote 4—Amendment history

Provision affected	How affected
s. 86B.....	ad. No. 48, 1986 rep. No. 23, 1987
s. 86C.....	ad. No. 48, 1986 am. No. 23, 1987 rep. No. 216, 1991
s. 86D.....	ad. No. 48, 1986 rep. No. 23, 1987
s. 86E.....	ad. No. 48, 1986 am. No. 23, 1987 rep. No. 216, 1991
s. 87	rs. No. 48, 1986 rep. No. 23, 1987
s. 88	rs. No. 48, 1986 rep. No. 216, 1991
s. 89	rep. No. 48, 1986
Part VII	
Division 1	
s. 90	am. No. 178, 1999; No 179, 1999; No 2, 2015
s. 91	rep No 179, 1999
s. 92	rep No 179, 1999
s. 93	am. No. 191, 1992; No. 181, 1994; No. 120, 1995; No. 11, 1999; No 101, 2006; No 2, 2015
ss. 94, 95	am. No. 11, 1999 rep. No. 179, 1999
s. 96	am. No. 145, 1987; No. 60, 1990; Nos. 92 and 118, 1992 rep. No. 179, 1999
s. 97	rep. No. 179, 1999
s. 98	am. No. 48, 1986; No. 216, 1991 rep. No. 179, 1999
s. 99	am. No. 216, 1991; No. 44, 1999 rep. No. 179, 1999

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Provision affected	How affected
s 100	am No 2, 2015
Division 2	
Subdivision A	
s. 101	am. Nos. 44 and 91, 2000
s. 102	am. No. 178, 1999
s. 103	rs. No. 178, 1999 am. No. 44, 2000; No. 73, 2001
s. 104	am. No. 139, 1987; No. 11, 1999 rs. No. 178, 1999
s. 105	rs. No. 178, 1999; No. 44, 2000
Subdivision B	rep. No. 178, 1999
s. 106	am. No. 139, 1987; No. 11, 1989 rep. No. 178, 1999
s 107	rep No 178, 1999
s 108	rep No 178, 1999
Subdivision C	
Subdivision C heading	rs. No. 178, 1999
s. 109	am. No. 11, 1999; No. 178, 1999; No. 73, 2001
s. 110	am. No. 223, 1992; No. 178, 1999; No. 44, 2000; No. 73, 2001
s 111	am No 178, 1999; No 44, 2000; No 73, 2001; No 64, 2020
s. 112	am. No. 191, 1992; No. 11, 1999; No. 178, 1999; No. 44, 2000
s. 112A.....	ad. No. 44, 2000 am. No. 44, 2000; No. 73, 2001
s. 112B.....	ad. No. 44, 2000
Part VIII.....	rep No 2, 2015
s. 113A.....	ad. No. 91, 2000 rep No 2, 2015
s 114	rep No 2, 2015
s. 115	am. No. 174, 1997 rep No 2, 2015
s. 115A.....	ad. No. 139, 1987

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 11, 1989
	rs. No. 145, 1995
	rep No 2, 2015
s. 115B.....	ad. No. 16, 1999
	rep No 2, 2015
s 116	rep No 2, 2015
s 117	rep No 2, 2015
Part IX	rep. No. 114, 2009
s. 118	am. No. 91, 2000
	rep. No. 114, 2009
s. 119	am. No. 48, 1986
	rep. No. 91, 2000
s. 120	rep. No. 114, 2009
s. 121	am. No. 48, 1986; No. 78, 1988; No. 146, 2001; No. 143, 2007
	rep. No. 114, 2009
s. 122	am. No. 78, 1988; No. 146, 2001; No. 143, 2007
	rep. No. 114, 2009
Part X	
Part X heading	am. No. 11, 1989
s. 123	am. No. 139, 1987; No. 145, 1995; No. 41, 1998
s. 123A.....	ad. No. 11, 1989
	rs. No. 145, 1995
s. 123B.....	ad. No. 35, 1992
	am. No. 145, 1995
Part XA	
Part XA heading	am No 124, 2013
Part XA.....	ad. No. 95, 2004
s. 123C.....	ad. No. 95, 2004
	am. No. 169, 2012
s. 123D.....	ad. No. 95, 2004
	am. No. 169, 2012

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Provision affected	How affected
s. 123E.....	ad. No. 95, 2004 am. No. 63, 2005; No. 169, 2012; No 124, 2013
Part XI	
s. 124A.....	ad. No. 139, 1987 am. No. 100, 1991
s. 124B.....	ad. No. 174, 1997 rep. No. 91, 2000
s. 124C.....	ad. No. 174, 1997 rep. No. 91, 2000
s. 125.....	rep. No. 2, 2015
s. 126.....	am. No. 48, 1986; No. 216, 1991; No. 174, 1997 rep. No. 2, 2015
s. 127.....	am. No. 91, 2000 rep. No. 2, 2015
s. 128.....	rep. No. 2, 2015
s. 129.....	am. No. 2, 2015
s. 130.....	rep. No. 179, 1999
s. 131.....	rep. No. 179, 1999
s. 132.....	am. No. 145, 1995; No. 16, 1999; No. 91, 2000; No. 84, 2013
s. 132A.....	ad. No. 145, 1995
s. 133.....	am. No. 48, 1986; No. 175, 1995 rep. No. 67, 2003
s. 135.....	am. No. 143, 2007
Part XIA	
Part XIA.....	ad. No. 16, 1999
Division 1	
s. 135A.....	ad. No. 16, 1999
Division 2	
s. 135B.....	ad. No. 16, 1999
s. 135C.....	ad. No. 16, 1999 am. No. 145, 2015

Endnote 4—Amendment history

Provision affected	How affected
Division 3	
ss. 135D–135H	ad. No. 16, 1999
s 135J.....	ad. No. 16, 1999
s 135K.....	ad. No. 16, 1999 am No 62, 2011
s 135L.....	ad. No. 16, 1999
Part XIB	
Part XIB.....	ad. No. 17, 1999
s. 135M.....	ad. No. 17, 1999 am. No. 150, 2003; Nos. 83 and 95, 2004; No. 56, 2010
s. 135N.....	ad. No. 17, 1999
s 135P.....	ad No 17, 1999 am No 110, 2006; No 86, 2022
s 135Q.....	ad No 17, 1999 am No 52, 2000; No 167, 2001; No 83, 2004; No 110, 2006; No 124, 2013; No 86, 2022
Part XIC	
Part XIC.....	ad. No. 167, 2001
s 135R.....	ad No 167, 2001
s 135S.....	ad No 167, 2001
s 135T.....	ad No 167, 2001 am No 97, 2008; No 46, 2011; No 8, 2019 ed C84
ss. 135U–135W.....	ad. No. 167, 2001
s. 135X.....	ad. No. 167, 2001 am. No. 83, 2004
Part XID	
Part XID.....	ad No 48, 2014
s 135Y.....	ad No 48, 2014

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Endnote 4—Amendment history

Provision affected	How affected
Part XII	
s 136	am No 48, 1986; No 139, 1987; No 6, 1988; No 95, 1988; No 153, 1988; No 11, 1989; No 97, 1989; No 48, 1991; No 216, 1991; No 210, 1992; No 223, 1992; No 237, 1992; No 17, 1993; No 57, 1993; No 118, 1993; No 56, 1994; No 82, 1994; No 181, 1994; No 30, 1995; No 145, 1995; No 169, 1995; No 43, 1996; No 39, 1997; No 62, 1997; No 121, 1997; No 174, 1997; No 17, 1998; No 41, 1998; No 47, 1998; No 11, 1999; No 16, 1999; No 17, 1999; No 146, 1999; No 178, 1999; No 44, 2000; No 52, 2000; No 91, 2000; No 55, 2001; No 73, 2001; No 89, 2001; No 168, 2001; No 57, 2002; No 136, 2002; No 66, 2003; No 101, 2003; No 95, 2004; No 41, 2005; No 64, 2005; No 32, 2006; No 58, 2006; No 101, 2006; No 8, 2007; No 9, 2007; No 15, 2007; No 56, 2007; No 79, 2007; No 143, 2007; No 92, 2008; No 144, 2008; No 88, 2009; No 114, 2009; No 133, 2009; No 105, 2010; No 32, 2011; No 41, 2011; No 46, 2011; No 62, 2011; No 129, 2011; No 142, 2012; No 169, 2012; No 84, 2013; No 88, 2013; No 96, 2013; No 124, 2013; No 2, 2015; No 70, 2015; No 114, 2015; No 162, 2015; No 64, 2020; No 86, 2022 (Sch 2 item 4)
s. 136AA.....	ad. No. 223, 1992 am. No. 16, 1999 rep. No. 17, 1999
s. 136AB.....	ad. No. 181, 1994 am. No. 123, 2001; No. 15, 2007
s. 136A.....	ad. No. 11, 1989
s. 137.....	am. No. 178, 1999
s. 138A.....	ad. No. 139, 1987
s. 138B.....	ad. No. 139, 1987
s. 138C.....	ad. No. 139, 1987 am. No. 88, 2013
s. 140.....	am. No. 52, 2000; No. 142, 2003; No. 83, 2004; No. 110, 2006; No. 169, 2012; No 124, 2013
s. 141.....	am. No. 139, 1987
s. 141A.....	ad. No. 139, 1987
s. 142.....	am. No. 139, 1987; No. 95, 1988; No. 107, 1989
s. 142A.....	ad. No. 139, 1987

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 159, 1994
ss. 142B–142D.....	ad. No. 139, 1987
s. 143	am. No. 139, 1987; No. 11, 1989; No. 100, 1991; No. 159, 1994; No. 121, 1997
s. 143A.....	ad. No. 139, 1987
	am. No. 121, 1997
s. 143B.....	ad. No. 139, 1987
s. 143C.....	ad. No. 139, 1987
	am. No. 159, 1994; No. 121, 1997
ss. 143D, 143E.....	ad. No. 139, 1987
s. 148	am. No. 88, 2009
s. 149A.....	ad. No. 52, 2000
s. 152	rep. No. 121, 1997
s. 152A.....	ad. No. 145, 1995
	am. No. 145, 2008
s. 152B.....	ad. No. 145, 1995
	am. No. 17, 1999; No. 162, 2015
s. 153	am. No. 139, 1987
s. 157	am. No. 100, 1991
s. 159	am. No. 139, 1987; No. 101, 2006
ss. 161, 162.....	am. No. 139, 1987
s. 162B.....	ad. No. 139, 1987
	am. No. 58, 2006
s. 162C.....	ad. No. 139, 1987
s. 162D.....	ad. No. 139, 1987
	rs. No. 11, 1989
	rep. No. 145, 1995
s. 162E.....	ad. No. 139, 1987
	rep. No. 145, 1995
s. 162F	ad. No. 139, 1987
	am. No. 145, 1995

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Provision affected	How affected
ss. 162G, 162H	ad. No. 139, 1987 am. No. 11, 1989; No. 145, 1995
s. 162J.....	ad. No. 139, 1987 rep. No. 145, 1995
ss. 162K, 162L.....	ad. No. 139, 1987 am. No. 11, 1989; No. 145, 1995
s. 162M.....	ad. No. 139, 1987 rep. No. 145, 1995
s. 162N.....	ad. No. 139, 1987
s 163	rep No 2, 2015 am No 59, 2015 (amdt never applied (Sch 2 item 209))
s 167	am No 4, 2016
