



Fringe Benefits Tax Amendment Act 1991

No. 213 of 1991

**An Act to amend the *Fringe Benefits Tax Act 1986*, and
for related purposes**

[Assented to 24 December 1991]

The Parliament of Australia enacts:

Short title etc.

1.(1) This Act may be cited as the *Fringe Benefits Tax Amendment Act 1991*.

(2) In this Act, “Principal Act” means the *Fringe Benefits Tax Act 1986*¹.

Commencement

2. This Act commences on the day on which it receives the Royal Assent.

Rate of tax

3. Section 6 of the Principal Act is amended by omitting “47%” and substituting “48.25%”.

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Application of rate amendment

4. The amendment made by section 3 applies to the year of tax commencing on 1 April 1992 and all subsequent years of tax.

NOTE

1. No. 40, 1986, as amended. For previous amendments, see No. 70, 1989.

[*Minister's second reading speech made in—
House of Representatives on 10 October 1991
Senate on 12 November 1991*]