



# **Fringe Benefits Tax Amendment Act 1995**

**No. 55 of 1995**

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COMMENCING ON 1 APRIL 1996**



# **Fringe Benefits Tax Amendment Act 1995**

**No. 55 of 1995**

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

*[Assented to 28 June 1995]*

The Parliament of Australia enacts:

**Short title**

**1.** This Act may be cited as the *Fringe Benefits Tax Amendment Act 1995*.

*Fringe Benefits Tax Amendment No. 55, 1995*

**Commencement**

2. This Act, other than Schedule 2, commences on the day on which it receives the Royal Assent. Schedule 2 commences on 1 April 1996.

**Schedules**

3. The *Fringe Benefits Tax Act 1986* is amended in accordance with the applicable items in the Schedules, and the other items in the Schedules have effect according to their terms.

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**SCHEDULE 1**

Section 3

**AMENDMENT OF THE *FRINGE BENEFITS TAX ACT 1986*  
COMMENCING ON ROYAL ASSENT**

**1. Section 6:**

Omit “48.4%”, substitute “48.475%”.

**2. Application**

The amendment made by this Schedule applies to the year of tax beginning on 1 April 1995.

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**SCHEDULE 2**

Section 3

**AMENDMENT OF THE *FRINGE BENEFITS TAX ACT 1986*  
COMMENCING ON 1 APRIL 1996**

**1. Section 6:**

Omit “48.475%”, substitute “48.5%”.

**2. Application**

The amendment made by this Schedule applies to the year of tax beginning on 1 April 1996 and all later years of tax.

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*[Minister’s second reading speech made in—  
House of Representatives on 6 June 1995  
Senate on 9 June 1995]*