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Statutory Rules 1988 No. 1

9/11/

Fringe Benefits Tax (Application to the Commonwealth) Regulations

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Fringe Benefits Tax (Application to the Commonwealth) Act 1986*.

Dated 6 February 1988.

9/

N. M. STEPHENSON

Governor-General

By His Excellency's Command,

Paul Keating
Treasurer

Citation

1. These Regulations may be cited as the Fringe Benefits Tax (Application to the Commonwealth) Regulations.

Commencement

2. These Regulations shall be taken to have commenced on 1 July 1986.

Interpretation

3. In these Regulations:

“the Act” means the *Fringe Benefits Tax (Application to the Commonwealth) Act 1986*.

Modifications for the purposes of subsection 4 (1) of the Act

4. For the purposes of subsection 4 (1) of the Act, the modifications specified in the Schedule are prescribed.

9/11/

SCHEDULE

Regulation 4

MODIFICATIONS FOR THE PURPOSES OF SUBSECTION 4 (1) OF THE ACT

1. Insert in subsection 3 (1) of the Act the following definition in its appropriate alphabetical position (determined on a letter-by-letter basis):

“ ‘the Entitlements Act’ means the *Veterans’ Entitlements Act 1986*.”

2. Insert after section 6 of the Act the following sections:

Exemption of benefits provided to certain persons

“6A. For the purposes of the application of the Assessment Act in accordance with this Act, where a benefit (other than a benefit referred to in section 6) is provided, in respect of the employment of a Commonwealth employee, by reason of the employee being:

- (a) a veteran within the meaning of section 5 of the Entitlements Act to whom, or in respect of whom, a pension is payable under Part II of the Entitlements Act;
- (b) a veteran as defined by subsection 35 (1) of the Entitlements Act who is eligible to receive a service pension, or in respect of whom a service pension is payable, under Part III of the Entitlements Act;
- (c) a member of the Forces, or a member of a Peacekeeping Force, within the meaning of section 68 of the Entitlements Act to whom, or in respect of whom, pension is payable under Part IV of the Entitlements Act; or
- (d) an Australian mariner to whom, or in respect of whom, a pension is payable under Part III of the *Seamen’s War Pensions and Allowances Act 1940*;

the benefit is an exempt benefit.

Exemption of benefits provided under the Entitlements Act

“6B. For the purposes of the application of the Assessment Act in accordance with this Act, where a benefit is provided under the Entitlements Act in respect of the employment of a Commonwealth employee, the benefit is an exempt benefit.

Exemption of health care benefits provided to certain persons

“6C. (1) For the purposes of the application of the Assessment Act in accordance with this Act, where a benefit consisting of the provision of health care (being a benefit that is not otherwise an exempt benefit) is provided, in respect of the employment of a Commonwealth employee, by reason of the employee being a member of the Defence Force, the first-mentioned benefit is an exempt benefit.

“(2) In this section, a reference to an employee being a member of the Defence Force shall be read as a reference to an employee who is, was formerly, or will become, a member of the Defence Force.”

NOTE

1. Notified in the *Commonwealth of Australia Gazette* on

/ 1988. 13 February/9/