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# Fringe Benefits Tax Amendment Regulations 2000 (No. 1)

Statutory Rules 2000 No. 1

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I, WILLIAM PATRICK DEANE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Fringe Benefits Tax Assessment Act 1986*.

Dated 22 MAR 2000 2000

**WILLIAM DEANE**

Governor-General

By His Excellency's Command

C. R. KEMP  
Assistant Treasurer



# Fringe Benefits Tax Amendment Regulations 2000 (No. 2)

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Statutory Rules 2000 No. 2

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made under the

*Fringe Benefits Tax Assessment Act 1986*

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**1 Name of Regulations**

These Regulations are the *Fringe Benefits Tax Amendment Regulations 2000 (No. 1)*.

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**2 Commencement**

These Regulations commence on gazettal.

**3 Amendment of Fringe Benefits Tax Regulations**

Schedule 1 amends the Fringe Benefits Tax Regulations.

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*Fringe Benefits Tax Amendment Regulations  
2000 (No. 1)*

2000, 1

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## Schedule 1      Amendments

(regulation 3)

### [1]      Regulation 1

*substitute*

#### 1      Name of Regulations

These Regulations are the *Fringe Benefits Tax Regulations 1992*.

### [2]      Regulation 3, heading

*substitute*

#### 3      Definitions

### [3]      After regulation 3A

*insert*

#### 3B      Excluded fringe benefits (Act s 5E)

- (1) For the purposes of paragraph 5E (3) (i) of the Act, this regulation applies, in relation to the year of tax starting on 1 April 1999 and each later year of tax, to an excluded fringe benefit described in a following subregulation.

- (2) A fringe benefit is an excluded fringe benefit if:
- (a) the benefit is a payment to a person who provides an emergency or other essential health care service outside Australia; and
  - (b) the payment is for the provision of an emergency or other essential health care service to an employee or an associate of an employee; and
  - (c) the employee, or associate, to whom the service was provided is an Australian citizen or a permanent resident of Australia; and
  - (d) the employee's place of employment is outside Australia when the service was provided; and
  - (e) a medicare benefit is not payable in respect of the service.
- (3) A fringe benefit is an excluded fringe benefit if:
- (a) the benefit is reimbursement of a payment by an employee, or an associate of an employee, for the cost of an emergency or other essential health care service provided to the employee or associate outside Australia; and
  - (b) the employee, or associate, to whom the service was provided is an Australian citizen or a permanent resident of Australia; and
  - (c) the employee's place of employment is outside Australia when the service was provided; and
  - (d) a medicare benefit is not payable in respect of the service.
- (4) A fringe benefit that is a payment of a Commonwealth overseas living allowance is an excluded fringe benefit to the extent that the payment includes any of the following amounts:
- (a) the cost of living adjustment;
  - (b) the post adjustment;
  - (c) the child supplement;
  - (d) the child reunion supplement;
  - (e) 50% of the general adjustment.

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- (5) Each of the following benefits provided to a member of the Defence Force who is a resident of Australia, or an external Territory, is an excluded fringe benefit:
- (a) a housing fringe benefit;
  - (b) a fringe benefit, to the extent that it relates to an accommodation expense in the form of rental assistance;
  - (c) if the member is serving in Australia away from where his or her dependants are located — a fringe benefit to the extent that it is for travel for reunion with those dependants at their place of residence;
  - (d) a fringe benefit to the extent that it is assistance to the member:
    - (i) in accordance with the Defence Instructions (General) mentioned in subsection 9A (2) of the *Defence Act 1903*, as in force at the commencement of this regulation; and
    - (ii) in relation to support for families with special needs;
  - (e) if the member has a child who is in a critical year of schooling away from where the member is serving — a fringe benefit to the extent that it is assistance for:
    - (i) education in that year of schooling in accordance with a determination under section 58B of the *Defence Act 1903*, as in force at the commencement of this regulation; or
    - (ii) travel by the child for reunion with the member, or other dependants of the member, where the member is serving;
  - (f) a fringe benefit to the extent that it is removal and travel assistance:
    - (i) as a result of the breakdown of the member's marriage; and

- (ii) if the member's spouse is not a member of the Defence Force — for the spouse and his or her accompanying dependants; and
- (iii) paid in accordance with the Defence Manual of Salaries and Conditions for the Permanent Forces, Instruction 1908, Removal and Travel Assistance for Non-Service Spouses on Breakdown of Marriage, as in force at the commencement of this regulation.

(6) In this regulation:

***Commonwealth overseas living allowance*** means a payment by the Commonwealth or a Commonwealth authority, or Commonwealth company, within the meaning of the *Commonwealth Authorities and Companies Act 1997* to compensate an employee for the additional living expenses of employment outside Australia.

***dependant***, of a member of the Defence Force, has the meaning given by clause 14.5 of the Defence Determination 2000/1, Conditions of Service, as in force at the commencement of this regulation.

***medicare benefit*** has the meaning given by the *Health Insurance Act 1973*.

***member of the Defence Force*** means a member of the Defence Force to whom the *Defence Force Discipline Act 1982* applies.

## Notes

1. These Regulations amend Statutory Rules 1992 No. 130, as amended by 1993 Nos. 105 and 148; 1994 No. 196.
2. Made by the Governor-General on / 2000, and notified in the *Commonwealth of Australia Gazette* on / 2000.

22 March  
29 March