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Fringe Benefits Tax Amendment Regulations 2000 (No. 2)

Statutory Rules 2000 No. 2

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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 21 JUN 2000 2000

WILLIAM DEANE
Governor-General

By His Excellency's Command

C. R. KEMP
Assistant Treasurer



Fringe Benefits Tax Amendment Regulations 2000 (No. 2)¹

Statutory Rules 2000 No. 2²

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made under the

Fringe Benefits Tax Assessment Act 1986

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Regulation 1

1 Name of Regulations

These Regulations are the *Fringe Benefits Tax Amendment Regulations 2000* (No. 2).

2

2 Commencement

These Regulations commence on gazettal.

3 Amendment of *Fringe Benefits Tax Regulations 1992*

Schedule 1 amends the *Fringe Benefits Tax Regulations 1992*.

2

Fringe Benefits Tax Amendment Regulations
2000 (No. 2)

2000, 2

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Schedule 1 Amendment

(regulation 3)

[1] After regulation 3B

insert

3C Excluded fringe benefit for 1999–2000 (Act s 5E)

For paragraph 5E (3) (i) of the Act, a housing benefit mentioned in subsection 140 (1A) of the Act is, in relation to the year of tax starting on 1 April 1999, an excluded fringe benefit.

Notes

1. These Regulations amend Statutory Rules 1992 No. 130, as amended by 1993 Nos. 105 and 148; 1994 No. 196; 2000 No. 40.
2. Made by the Governor-General on *L* 2000, and notified in
the *Commonwealth of Australia Gazette* on *L* 2000.

21 June
22 June