

Fringe Benefits Tax Amendment Regulations 2000 (No. 3) 2000 No. 228

EXPLANATORY STATEMENT

STATUTORY RULES 2000 No. 228

Issued by Authority of the Assistant Treasurer

Fringe Benefits Tax Assessment Act 1986

Tobacco Charges Assessment Act 1955

Wool Tax (Administration) Act 1964

Fringe Benefits Tax Amendment Regulations 2000 (No. 3)

Tobacco Charges Amendment Regulations 2000 (No. 1)

Wool Tax (Administration) Amendment Regulations 2000 (No. 1)

The Governor-General may make regulations under section 135 of the *Fringe Benefits Tax Assessment Act 1986*, section 42 of the *Tobacco Charges Assessment Act 1955* and section 93 of the *Wool Tax (Administration) Act 1964* for the purposes of those Acts respectively.

The amending regulations omit a number of regulations in the *Fringe Benefits Tax Regulations 1992* (FBTR), the Tobacco Charges Regulations and the Wool Tax (Administration) Regulations that supported the Commissioner of Taxation's powers to recover unpaid tax liabilities prior to 1 July 2000.

On 1 July 2000 the standardised collection and recovery rules commenced to apply. The standardised rules apply uniformly to tax-related liabilities and other amounts which remain unpaid after they become due and payable, and replace former recovery provisions scattered throughout the taxation law. The standardised rules were introduced by the *A New Tax System (Tax Administration) Act 1999* and are contained in Part 4-15 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953).

Standardising the former recovery provisions provided an opportunity to elevate some regulations into the principal legislation. Consequently, these regulations are now redundant and are omitted by these amendments. The regulations omitted relate to evidentiary certificates and giving evidence by affidavit.

The amendments commence on gazettal.

Detailed explanations of the amendments are attached.

ATTACHMENT

Name of Regulations

The amending regulations are called the *Fringe Benefits Tax Amendment Regulations 2000* (No. 3) **[Regulation 1]**

Commencement

The regulations commence on gazettal. **[Regulation 2]**

Amendments to the Fringe Benefits Tax Regulations 1992

The amendments to the existing regulations are in Schedule 1 to the amending regulations. **[Regulation 3]**

Regulations 16 and 17- Evidentiary certificate and evidence by affidavit

Regulations 16 and 17 are omitted. The provisions of these regulations are now contained in sections 255-45 and 255-55 respectively of Schedule 1 to the TAA 1953. The regulations supported recovery proceedings under the ITAA 1936. **[Schedule 1, item 1]**

ATTACHMENT

Name of Regulations

The amending regulations are called the *Tobacco Charges Amendment Regulations 2000* (No. 1). **[Regulation 1]**

Commencement The regulations commence on gazettal. **[Regulation 2]**

Amendments to the Tobacco Charges Regulations

The amendments to the existing regulations are in Schedule 1 to the amending regulations. **[Regulation 3]**

Regulation 1 - Name of regulations

The name of the Regulations made under the *Tobacco Charges Assessment Act 1955* is changed to the *Tobacco Charges Regulations 1958*. This change accords with the new naming method for Regulations. **[Schedule 1, item 1]**

Regulations 8 and 9 - Evidentiary certificates and evidence by affidavit

Regulations 8 and 8 are omitted. The provisions of these regulations are now contained in sections 255-45 and 255-55 respectively of Schedule 1 to the TAA 1953. The regulations supported recovery proceedings under the ITAA 1936. **[schedule 1, item 2]**

ATTACHMENT

Name of Regulations

The amending regulations are called the *Wool Tax (Administration) Amendment Regulations 2000 (No. 1)*. **[Regulation 1]**

Commencement

The regulations commence on gazettal. **[Regulation 2]**

Amendments to the Wool Tax (Administration) Regulations

The amendments to the existing regulations are in Schedule 1 to the amending regulations. **[Regulation 3]**

Regulation 1 - Name of regulations

The name of the Regulations made under the *Wool Tax (Administration) Act 1964* is changed to the *Wool Tax (Administration) Regulations 1964*. This change accords with the new naming method for Regulations. **[Schedule 1, item 1]**

Regulations 31 and 35 - Evidentiary certificates and evidence by affidavit

Regulations 31 and 35 are omitted. The provisions of these regulations are now contained in sections 255-45 and 255-55 respectively of Schedule 1 to the TAA 1953. The regulations supported recovery proceedings under the ITAA 1936. **[Schedule 1, item 2]**