



2000B00261



## Fringe Benefits Tax Amendment Regulations 2000 (No. 4)

Statutory Rules 2000 No. 4

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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 29 AUG 2000 2000

**WILLIAM DEANE**  
Governor-General

By His Excellency's Command

C. R. KEMP  
Assistant Treasurer



# Fringe Benefits Tax Amendment Regulations 2000 (No. 4)<sup>1</sup>

Statutory Rules 2000 No. 4<sup>2</sup>

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made under the

*Fringe Benefits Tax Assessment Act 1986*

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**Regulation 1**

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**1 Name of Regulations**

These Regulations are the *Fringe Benefits Tax Amendment Regulations 2000 (No. 4)*.

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**2 Commencement**

These Regulations commence on gazettal.

**3 Amendment of *Fringe Benefits Tax Regulations 1992***

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

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*Fringe Benefits Tax Amendment Regulations  
2000 (No. 4)*

2000, 4

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## Schedule 1      Amendment

(regulation 3)

### [1]      After subregulation 3B (5)

*insert*

(5A) The application of a car, by an employee, for travel between the employee's place of residence and a place where the employee is required to carry out the employee's duties is an excluded fringe benefit if:

- (a) the car is described in subsection 7 (2A) of the Act; and
- (b) the application of the car to a private use is taken to constitute a benefit within the meaning of subsection 7 (1) of the Act.

*Note* Subsection 7 (2A) of the Act describes cars that are used by an ambulance service, a firefighting service or a police service, and that are marked and fitted for those uses.

### Notes

1. These Regulations amend Statutory Rules 1992 No. 130, as amended by 1993 Nos. 105 and 148; 1994 No. 196; 2000 Nos. 40 ~~and 127~~
2. Made by the Governor-General on      L      2000, and notified in the *Commonwealth of Australia Gazette* on      L      2000.

, and 228  
29 August  
5 September