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Fringe Benefits Tax Amendment Regulations 2001 (No. 1)¹

Statutory Rules 2001 No. 1²

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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 FEB 2001 2001

WILLIAM DEANE
Governor-General

By His Excellency's Command

C. R. KEMP
Assistant Treasurer

1 Name of Regulations

These Regulations are the *Fringe Benefits Tax Amendment Regulations 2001* (No. ↙).

1

2 Commencement

These Regulations are taken to have commenced on 1 April 2000.

3 Amendment of *Fringe Benefits Tax Regulations 1992*

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

Schedule 1 Amendments

(regulation 3)

[1] Regulation 3, after definition of *branch of the Australian Taxation Office*

insert

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

[2] Subregulation 3B (6), definition of *member of the Defence Force*

omit

[3] Before regulation 4*insert***3D Excluded fringe benefit (Act s 5E)**

- (1) For paragraph 5E (3) (i) of the Act, a fringe benefit provided, in the circumstances described in subregulation (2), to a member of the Defence Force who is a resident of Australia or an external Territory is an excluded fringe benefit in relation to the year of tax starting on 1 April 2000 and each later year of tax.
- (2) A fringe benefit to the extent that it is assistance for the removal or storage of the household effects of the member is an excluded fringe benefit if:
 - (a) the member is directed to change residence by the Department of Defence; and
 - (b) the removal or storage arises from the direction.
- (3) In this regulation:
household effects has the meaning given in paragraph 58B (2) (a) of the Act.

Notes

1. These Regulations amend Statutory Rules 1992 No. 130, as amended by 1993 Nos. 105 and 148; 1994 No. 196; 2000 Nos. 40, 127, 228 and 251.
2. Notified in the *Commonwealth of Australia Gazette* on *1* 2001. *1 March*