



Fringe Benefits Tax Amendment Regulations 2001 (No. 2)¹

Statutory Rules 2001 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 28 JUN 2001 2001

WILLIAM DEANE Governor-General

By His Excellency's Command

C. R. KEMP Assistant Treasurer

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1 Name of Regulations

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

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 Amendment

(regulation 3)

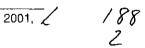
[1] After subregulation 3B (4)

insert

- (4A) 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 in relation to a year of tax starting on or after 1 April 2000 if:
 - (a) the employee is a member of a police service; and
 - the car is used by that police service; and (b)
 - (c)the employee has the car at or near the employee's place of residence to enable the employee to respond to an event involving the possible commission of a crime or a possible threat to public safety; and

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- (d) the car is fitted with:
 - (i) a police radio; and
 - (ii) concealed or portable warning lights; and
 - (iii) concealed or portable sirens; and
- (e) 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

- 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; 2001 No. 36.
- 2. Notified in the Commonwealth of Australia Gazette on

2001. Ζ

5 July



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