



2003B00048



# Fringe Benefits Tax Amendment Regulations 2003 (No. 1)<sup>1</sup>

Statutory Rules 2003 No. 1<sup>2</sup>

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I, PETER JOHN HOLLINGWORTH, 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 20 MAR 2003 2003

**PETER HOLLINGWORTH**

Governor-General

By His Excellency's Command

HELEN COONAN

Minister for Revenue and Assistant Treasurer

**1 Name of Regulations**

These Regulations are the *Fringe Benefits Tax Amendment Regulations 2003 (No. 1)*.

**2 Commencement**

These Regulations commence on gazettal.

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

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

**Schedule 1 Amendments**

(regulation 3)

**[1] Regulation 3D, heading**

*substitute*

**3D Excluded fringe benefit — Defence Force (Act s 5E)**

**[2] After regulation 3D**

*insert*

**3E Excluded fringe benefit — police (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 a police force or police service of the Commonwealth, a State or Territory 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 2002 and each later year of tax.

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- (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 police force or service that provides the benefit; 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.

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### 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; 2001 Nos. 36, 188, 289 and 321; 2002 No. 301.
2. Notified in the *Commonwealth of Australia Gazette* on 27 March 2003.