

EXPLANATORY STATEMENT

Select Legislative Instrument 2006 No. 216

Issued by authority of the Minister for Revenue and Assistant Treasurer

A New Tax System (Goods and Services Tax Transition) Act 1999, Fringe Benefits Tax Assessment Act 1986, Fuel Sales Grants Act 2000, Income Tax Assessment Act 1936, Income Tax Assessment Act 1997, Pay-roll Tax Assessment Act 1941, Sales Tax Assessment Act (No. 1) 1930, Sales Tax Assessment Act (No. 2) 1930, Sales Tax Assessment Act (No. 3) 1930, Sales Tax Assessment Act (No. 4) 1930, Sales Tax Assessment Act (No. 5) 1930, Sales Tax Assessment Act (No. 6) 1930, Sales Tax Assessment Act (No. 7) 1930, Sales Tax Assessment Act (No. 8) 1930, Sales Tax Assessment Act (No. 9) 1930, Sales Tax Assessment Act (No. 10) 1985, Sales Tax Assessment Act (No. 11) 1985, Sales Tax Assessment Act 1992, Sales Tax Procedure Act 1934, Sales Tax (Exemptions and Classifications) Act 1935, Sales Tax (Exemptions and Classifications) Act 1992, Superannuation Guarantee (Administration) Act 1992, Taxation Administration Act 1953, Taxation (Interest on Overpayments and Early Payments) Act 1983, Tobacco Charges Assessment Act 1955, Wool Tax Act (No. 1) 1964, Wool Tax Act (No. 2) 1964, Wool Tax Act (No. 3) 1964, Wool Tax Act (No. 4) 1964, Wool Tax Act (No. 5) 1964, Wool Tax (Administration) Act 1964.

Taxation Legislation Repeal and Amendment Regulations 2006 (No. 1)

Each of the Acts listed above provides that the Governor-General may make regulations, not inconsistent with the Acts listed, prescribing matters required or permitted by those Acts to be prescribed, or necessary or convenient to be prescribed for carrying out or giving effect to those Acts.

The Regulations are legislative instruments for the purposes of the *Legislative Instruments Act 2003*.

Purpose of the Regulations

The purpose of the Regulations is to repeal various inoperative regulations and to make minor consequential amendments to others, as a result of amendments to be made by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*. Other minor changes include updating headings and cross-references.

Consultation on the Regulations

No consultation was undertaken on the Regulations as they only:

- remove inoperative provisions; and
- make other changes of a minor or machinery nature that do not substantially alter existing arrangements.

Authority

Authority	
Act	Provision
<i>A New Tax System (Goods and Services Tax Transition) Act 1999</i>	Section 25
<i>Fringe Benefits Tax Assessment Act 1986</i>	Section 135
<i>Fuel Sales Grants Act 2000</i>	Section 9
<i>Income Tax Assessment Act 1936</i>	Section 266
<i>Income Tax Assessment Act 1997</i>	Section 909-1
<i>Pay-roll Tax Assessment Act 1941</i>	Section 71
<i>Sales Tax Assessment Act (No. 1) 1930</i>	Section 73
<i>Sales Tax Assessment Act (No. 2) 1930</i>	Section 12 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax Assessment Act (No. 3) 1930</i>	Section 12 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax Assessment Act (No. 4) 1930</i>	Section 12 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax Assessment Act (No. 5) 1930</i>	Section 12 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax Assessment Act (No. 6) 1930</i>	Section 12 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax Assessment Act (No. 7) 1930</i>	Section 12 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax Assessment Act (No. 8) 1930</i>	Section 12 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax Assessment Act (No. 9) 1930</i>	Section 12 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax Assessment Act (No. 10) 1985</i>	Section 12 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax Assessment Act (No. 11) 1985</i>	Section 16 (applying section 73 of the <i>Sales Tax Assessment Act (No. 1) 1930</i>)
<i>Sales Tax (Exemptions and Classifications) Act 1935</i>	Section 7
<i>Sales Tax Assessment Act 1992</i>	Section 131
<i>Sales Tax Procedure Act 1934</i>	Section 13
<i>Sales Tax (Exemptions and Classifications) Act 1992</i>	Section 16

Authority	
Act	Provision
<i>Superannuation Guarantee (Administration) Act 1992</i>	Section 80
<i>Taxation Administration Act 1953</i>	Section 18
<i>Taxation (Interest on Overpayments and Early Payments) Act 1983</i>	Section 15
<i>Tobacco Charges Assessment Act 1955</i>	Section 42
<i>Wool Tax Act (No. 1) 1964</i>	Section 6
<i>Wool Tax Act (No. 2) 1964</i>	Section 6
<i>Wool Tax Act (No. 3) 1964</i>	Section 6
<i>Wool Tax Act (No. 4) 1964</i>	Section 6
<i>Wool Tax Act (No. 5) 1964</i>	Section 6
<i>Wool Tax (Administration) Act 1964</i>	Section 93

Details of the Taxation Legislation Repeal and Amendment Regulations 2006 (No. 1)

Regulation 1 – Name of Regulations

This regulation provided that the title of the Regulations is the **Taxation Legislation Repeal and Amendment Regulations 2006 (No. 1)**.

Regulation 2 – Commencement

This regulation provided for the Regulations generally to commence on the commencement of Schedule 1 to the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006* (that is, when that Act receives Royal Assent). That was to ensure that the repeal or amendment of the various affected regulations coincides with the repeal or amendment of their enabling legislation.

The one exception provided for regulations 11 to 13 and Schedule 8 to commence on the commencement of Part 3 of Schedule 1 to the *Fuel Tax (Consequential and Transitional Provisions) Act 2006* (which, in accordance with that Act, will occur on 1 January 2007):

- Regulation 11 provided that the *Income Tax Assessment Regulations 1997* were amended as set out in Schedule 8 and regulation 12 applied those amendments to the calculation of ‘STS group turnover’¹ for the 2006-07 and

¹ ‘STS group turnover’ is the value of business supplies a group of related businesses makes in a year to entities outside the group. If that turnover is below \$1 million on average over three years, entities in the group may be eligible to access the simplified tax system concessions available under Division 328 of the *Income Tax Assessment Act 1997*.

later income years. The 1 January 2007 commencement is in line with the commencement of Schedule 8 and the application to the 2006-07 and later income years was to ensure that the calculation of the annual STS group turnover does not change part way through an income year.

- Regulation 13 repealed the *Fuel Sales Grants Regulations 2000*. The 1 January 2007 commencement ensures that those Regulations are repealed at the same time as the *Fuel Sales Grants Act 2000* is repealed by the *Fuel Tax (Consequential and Transitional Provisions) Act 2006*.
- Schedule 8 replaced a reference in the *Income Tax Assessment Regulations 1997* to the meaning of 'fuel' given by the *Fuel Sales Grants Act 2000* with a reference to the equivalent meaning given by the *Fuel Tax Act 2006*. The 1 January 2007 commencement also ensures that the reference is replaced only when the *Fuel Sales Grants Act 2000* is repealed.

Regulations 3 to 9 – Amendment of various taxation regulations

Regulations 3 to 9 provided that the *Income Tax Regulations 1936*, the *A New Tax System (Goods and Services Tax Transition) Regulations 2000*, the *Fringe Benefits Tax Regulations 1992*, the *Taxation Administration Regulations 1976*, the *Taxation (Interest on Overpayments and Early Payments) Regulations*, the *Superannuation Guarantee (Administration) Regulations 1993* and the *Income Tax Assessment Regulations 1997* were amended as set out in Schedules 1 to 7, respectively.

Regulation 10 – Repeal of various taxation regulations

Regulation 10 repealed all of:

- the *Sales Tax Assessment Regulations 1992*;
- the *Sales Tax Procedure (Old Law) Regulations*;
- the *Sales Tax (Exemptions and Classifications) Regulations*;
- the *Sales Tax (Exemptions and Classifications) (Old Law) Regulations*;
- the *Sales Tax (Old Law) Regulations*;
- the *Wool Tax (Administration) Regulations 1964*;
- the *Wool Tax Regulations 1987 (No. 1)*;
- the *Wool Tax Regulations 1987 (No. 2)*;
- the *Wool Tax Regulations 1987 (No. 3)*;
- the *Wool Tax Regulations 1987 (No. 4)*;
- the *Wool Tax Regulations 1987 (No. 5)*;
- the *Pay-roll Tax Regulations*;
- the *Tobacco Charges Regulations 1958*; and

- the Superannuation Guarantee (Administration) (Charge Percentage) Regulations.

All of those Regulations were inoperative and the legislation that empowered them is being repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Regulations 11 and 12 – Amendment of the *Income Tax Assessment Regulations 1997*

Regulation 11 provided that the *Income Tax Assessment Regulations 1997* were amended as set out in Schedule 8.

Regulation 12 applies those amendments to the calculation of STS group turnover for the 2006-07 and later income years.

Regulation 13 – Repeal of the *Fuel Sales Grants Regulations 2000*

Regulation 13 repeals the *Fuel Sales Grants Regulations 2000*. Those Regulations are not yet inoperative but will be once the *Fuel Tax (Consequential and Transitional Provisions) Act 2006* commences. For that reason, the repeal of those regulations will only commence after the relevant Part of that Act does (see the discussion of regulation 2).

Schedule 1 – Amendment of the *Income Tax Regulations 1936*

Item [1] – regulations 4, 5, 10, 11 and 14

This item repealed regulations 4, 5, 10, 11 and 14. Each of those regulations was inoperative. They prescribed things for the purposes of provisions of the *Income Tax Assessment Act 1936* (ITAA 1936) that the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006* will repeal as inoperative.

Item [2] – Part 3B

This item repealed Part 3B (consisting solely of regulation 14E). Again, that regulation was inoperative. It prescribed certain governmental schemes that give taxpayers rights to payments, the disposal of which did not amount to a disposal for capital gains tax purposes because of subsection 160L(6A) of the ITAA 1936. That subsection is an inoperative provision that will be repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*. Therefore, regulation 14E was also inoperative.

Item [3] – Part 5

This item repealed Part 5, which dealt with objections and appeals. Since 1991, objections and appeals have been dealt with under the *Taxation Administration Act 1953* so these regulations are now inoperative and have been repealed.

Items [4] to [7] – regulation 56

These items amended regulation 56 to remove references to inoperative provisions of the ITAA 1936 that will be repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Item [8] – Part 7, Division 1

This item repealed regulation 66, the one remaining regulation in Division 1 of Part 7. That regulation was inoperative because it prescribed the use of a particular form for the purposes of subsection 220(5) of the ITAA 1936, a provision that is to be repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Item [9] – the heading to Division 2 of Part 7

This item changed the heading to Division 2 of Part 7 to ‘Eligible termination payments’ to better reflect the content of the regulations that remain in that Division.

Item [10] – Part 7, Division 8

This item repealed both of the regulations in Division 8 of Part 7 (regulations 146 and 147). They were inoperative because they prescribed the rates to be used for the ‘cents-per-kilometre’ method of calculating car expenses under Schedule 2A to the ITAA 1936, a Schedule that has not applied since Division 28 of the *Income Tax Assessment Act 1997* (ITAA 1997) replaced it in 1997. Schedule 2A will be repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Item [11] – the heading to Division 12 of Part 7

This item removed references to inoperative provisions of the ITAA 1936 from the heading to Division 12 of Part 7. Those inoperative provisions will be repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Item [12] – Schedule 1, forms 3 and 4

This item removed forms 3 and 4 from Schedule 1. These were forms used for the purposes of regulations 44 and 66, which were repealed by items [3] and [8].

Item [13] – Schedules 2, 3, 4 and 6

This item removed Schedules 2, 3, 4 and 6. Schedule 2 provided information for calculating instalments for the purposes of regulation 14, which were repealed by item [1].

Schedule 3 provided information to be used in calculating tax instalment amounts to be withheld from employees in accordance with regulation 71. Regulation 71 was repealed in 2000 (by the *Income Tax Amendment Regulations 2000 (No. 2)*), so Schedule 3 was no longer operative.

Schedule 4 provided information to be used in calculating, in accordance with regulation 110, the reduction in amounts withheld from employees who pay home

loan interest. The *Income Tax Amendment Regulations 2000 (No. 2)* repealed regulation 110 in 2000, so Schedule 4 was inoperative.

Schedule 6 provided information needed to work out the rates to be used for the 'cents-per-kilometre' method of calculating car expenses in accordance with regulation 147. Regulation 147 was inoperative and so was repealed by item [10]. Therefore, Schedule 6 was also inoperative.

Schedule 2 – Amendment of the *A New Tax System (Goods and Services Tax Transition) Regulations 2000*

Item [1] – Part 2

This item repealed Part 2. Part 2 related to special petroleum credits that the Commonwealth paid under section 16C of the *A New Tax System (Goods and Services Tax Transition) Regulations 2000* to people who held petroleum products for sale at 1 July 2000. The credits were designed to compensate fuel vendors for fuel they held when the GST was introduced that had been subject to a higher excise than applies under the GST regime. Part 2 specified which fuel was eligible for the credits, and the time and manner of paying them.

Since the credits only apply to fuel held at 1 July 2000 and it is now over six years since the credits became payable, the likelihood of further credits needing to be paid is minimal, so the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006* will repeal section 16C. Therefore, Part 2 was inoperative.

Item [2] – regulation 6

This item repealed regulation 6, which prescribed the types of trailers that, because of section 20 of the *A New Tax System (Goods and Services Tax Transition) Regulations 2000*, were not eligible for an input tax credit for GST purposes when they were acquired or imported, if that occurred before 23 May 2001.

Since that date is now over five years in the past, the input tax credits the section denied are no longer relevant and section 20 will be repealed as inoperative by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*. Consequently, regulation 6 was also inoperative.

Schedule 3 – Amendment of the *Fringe Benefits Tax Regulations 1992*

Item [1] – regulation 3C

This item repealed regulation 3C. That regulation provided that certain rights to occupy residential premises from 1 April 1999 to 31 March 2000 were excluded fringe benefits (and, therefore, not subject to fringe benefits tax) if provided by public hospitals and charitable institutions to their employees. Since that period ended over six years ago, the regulation was inoperative.

Schedule 4 – Amendment of the *Taxation Administration Regulations 1976*

Items [1], [11] and [12] – regulation 2, definition of *prescribed non-resident*, and paragraphs 36(2)(a), 36(2)(b), 37(2)(a) and 37(2)(b)

Item [1] changed the definition of ‘prescribed non-resident’ into a definition of ‘prescribed foreign resident’. This reflects the fact that the *Taxation Administration Act 1953* (the TAA 1953) now exclusively uses the ‘foreign resident’ terminology in place of the older ‘non-resident’. The terms mean the same thing, so the substantive content of the definition did not change.

Items [11] and [12] made consequential changes to paragraphs 36(2)(a), 36(2)(b), 37(2)(a) and 37(2)(b) to replace ‘prescribed non-resident’ with ‘prescribed foreign resident’.

Item [2] – regulation 4

This item repealed regulation 4. That regulation prescribed the *Pay-roll Tax Assessment Act 1941* as one of the Acts administered by the Commissioner of Taxation that is not a ‘taxation law’ for the purposes of the TAA 1953. The *Pay-roll Tax Assessment Act 1941* is inoperative and so will be repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*. Therefore, regulation 4 was inoperative.

Item [3] – regulation 17

This item amended regulation 17 to remove references to the *Australian Capital Territory Taxation (Administration) Act 1969*, the *Bank Account Debits Tax Administration Act 1982*, the *Sales Tax Assessment Act (No. 1) 1930*, the *Sales Tax Assessment Act 1992*, the *Tobacco Charges Assessment Act 1955* and the *Wool Tax (Administration) Act 1964*. [Note that the short title of the *Bank Account Debits Tax Administration Act 1982* was changed in 1987 to the *Debits Tax Administration Act 1982*.]

Regulation 17 prescribed general administration provisions of ‘taxation laws’ that the appropriation provision in section 16 of the TAA 1953 is not to cover. The administration of the *Australian Capital Territory Taxation (Administration) Act 1969* was transferred to the Commissioner for Australian Capital Territory Revenue Collections on 1 August 1987 and therefore ceased to be a ‘taxation law’ from that time. It follows that the reference to that Act was no longer operative.

The other references were to Acts that will be repealed as inoperative by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*. Therefore, those references were also inoperative.

Item [4] – paragraph 26(2)(a)

This item updated the reference in paragraph 26(2)(a) to the tax-free threshold to reflect changes made in 2004 to the table that specifies the progressive tax rates for Australian-resident individuals. In 2004, that table was changed from a format using two columns and no item numbers to one with numbered items in three columns. The

amendment changed the regulation so that it correctly identifies the tax-free threshold in that new format.

Items [5] and [6] – subregulations 30(6) and 31(2)

These items corrected references in notes after subregulations 30(6) and 31(2) to provisions in the TAA 1953. Each of the notes referred to Division 298 of the TAA 1953 but should have referred to Division 298 in Schedule 1 to the TAA 1953. The notes are only for the information of readers, so there was no change of substance.

Item [7] – paragraph 32(1)(e)

This item replaced a reference to ‘the Commonwealth or a State or Territory, an agency within the meaning of the *Public Service Act 1999*, or a Commonwealth, State or Territory authority’ with one to ‘an Australian government agency (within the meaning of the *Income Tax Assessment Act 1997*’. This did not change the meaning; it merely replaced the expression with a shorter defined expression that is already in use in the TAA 1953 and the ITAA 1997. The aim of standardising terminology in the tax laws is to reduce their complexity.

Item [8] – subregulation 34(1)

Regulation 34 explains how much an investment body must withhold when it pays an amount to an investor who has not supplied a tax file number. This item replaced a reference in the calculation to the current 46.5 per cent top marginal tax rate (including Medicare levy) with the more general expression ‘top rate’ (to be defined in subregulation 34(4) – see item [10]). That change means that the regulation not only covers the current top rate, but will also automatically pick up any future change in that rate.

Item [9] – paragraph 34(2)(a)

This item replaced a reference to a ‘dividend that has been franked in accordance with section 160AQF [of the ITAA 1936]’ with a reference to a ‘franked distribution’. This reflects a change in terminology made when the old dividend imputation provisions (including section 160AQF) were rewritten in 2002. ‘Franked distribution’ is defined in the ITAA 1997 but has essentially the same meaning for the rewritten imputation provisions as the existing expression did for the old provisions. As the old imputation provisions are now all inoperative, section 160AQF will be repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Item [10] – subregulations 34(3) and (4)

This item updated the formula in subregulation 34(3) that determines how much an investment body must withhold from a payment it makes to an investor who has not quoted a tax file number.

The new formula performs the same calculation as the original but replaced a term from the old dividend imputation provisions with the equivalent term ‘unfranked part of the distribution’ that was used in the 2002 rewrite of those provisions. It also replaced a specific reference to the current 46.5 per cent top marginal tax rate (including Medicare levy) with the more general expression ‘top rate’.

This item also amended the definitions of terms in subregulation 34(4):

- the definition of ‘franked distribution’ (see discussion in item [9]) was included in subregulation 34(4);
- the definition of ‘franking amount’ was removed. ‘Franking amount’ is no longer used in regulation 34 as a result of the changes made to the formula, so that definition was no longer necessary;
- the definition of ‘franking percentage’ was changed so that it takes the meaning given by the ITAA 1997 instead of the meaning given by section 160APA of the ITAA 1936. ‘Franking percentage’ will no longer be defined by section 160APA because that provision will be repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*. The definition instead refers to the equivalent term under the new dividend imputation provisions in the ITAA 1997; and
- definitions of ‘unfranked part of the distribution’ and ‘top rate’ were added.

Schedule 5 – Amendment of the Taxation (Interest on Overpayments and Early Payments) Regulations

Item [1] – regulation 1

This item renamed these Regulations the *Taxation (Interest on Overpayments and Early Payments) Regulations 1992*. That brought the name of the Regulations into line with current drafting conventions.

Item [2] – regulation 4

This item repealed regulation 4, which prescribed a rate of interest for the purposes of paragraph 10(1)(b) of the *Taxation (Interest on Overpayments and Early Payments) Act 1983*. That paragraph stopped providing for an interest rate to be set by regulation in 1994. Since that time, it has instead used the interest rate provided for by section 214A of the ITAA 1936. Therefore, regulation 4 was inoperative.

Schedule 6 – Amendment of the Superannuation Guarantee (Administration) Regulations 1993

Item [1] – regulations 6A, 7AA and 7AB

This item repealed regulations 6A, 7AA and 7AB.

Regulation 6A prescribed the information that had to be included in the report an employer was required to provide to an employee by subsection 23A(2) of the *Superannuation Guarantee (Administration) Act 1992*. The regulation was inoperative because section 23A was repealed in 2004. Regulation 6A did not relate to the new section 23A that was inserted in 2005.

Regulation 7AA prescribed salary or wages provided to foreign residents for employment for the Sydney Olympics. The result was that their Sydney Olympic

salary or wage was not counted in working out any superannuation guarantee shortfalls for those foreign residents. Since the relevant period ended on 31 December 2000, the regulation was inoperative.

Regulation 7AB was similar to regulation 7AA but prescribed salary or wages for the Goodwill Games for the period ending on 30 September 2001. Again, the regulation was inoperative because that period ended nearly five years ago.

Schedule 7 – Amendment of the *Income Tax Assessment Regulations 1997*

Item [1] – regulations 50-55.01 and 50-70.01

This item repealed regulations 50-55.01 and 50-70.01. Those regulations prescribed certain foreign institutions and associations, with the result that their income was exempt in Australia. Regulation 50-55.01 prescribed institutions until 30 June 2000 and regulation 50-70.01 prescribed an association until 30 June 2002. As those dates are now six and four years in the past respectively, the regulations were inoperative.

Item [2] – Schedule 3, items 4, 32, 33, 39, 59, 63, 96, 98, 110 and 140

This item repealed various items from Schedule 3 to the Regulations. Schedule 3 lists the funds that are prescribed private funds. Taxpayers who make a gift to a prescribed private fund can claim a tax deduction for the gift. The gift deductibility status of these particular funds expired in 2003, 2004 or 2005. Therefore, those funds were no longer prescribed private funds and, consequently, the items listing them were inoperative.

Schedule 8 – Delayed amendment of the *Income Tax Assessment Regulations 1997*

Items [1] and [2] – subregulation 328-375.01(2)

These items replace the definition of ‘retail fuel’ in subregulation 328-375.01(2), which refers to the meaning of ‘fuel’ in the *Fuel Sales Grants Act 2000*, with a definition that refers to the equivalent meaning of ‘fuel’ in the *Fuel Tax Act 2006*. This was necessary because the *Fuel Sales Grants Act 2000* is being repealed by the *Fuel Tax (Consequential and Transitional Provisions) Act 2006* on 1 January 2007.

These items commence only after Part 3 of Schedule 1 to the *Fuel Tax (Consequential and Transitional Provisions) Act 2006* commences (see regulation 2). That ensures that the amendment will only happen once the *Fuel Sales Grants Act 2000* is repealed.