



Fringe Benefits Tax Amendment Regulation 2013 (No. 1)

Select Legislative Instrument No. 55, 2013

I, Professor Marie Bashir AC CVO, Administrator of the Government of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Fringe Benefits Tax Assessment Act 1986*.

Dated 11 April 2013

Marie Bashir
Administrator

By Her Excellency's Command

David Bradbury
Assistant Treasurer

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No. 55, 2013

Fringe Benefits Tax Amendment Regulation 2013 (No. 1)

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1 Name of regulation

This regulation is the *Fringe Benefits Tax Amendment Regulation 2013 (No. 1)*.

2 Commencement

This regulation commences on the day after it is registered.

3 Authority

This regulation is made under the *Fringe Benefits Tax Assessment Act 1986*.

4 Schedule(s)

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Fringe Benefits Tax Regulations 1992

1 Regulation 3A (heading)

Repeal the heading, substitute:

4 Excluded fringe benefit—car parking facilities

2 Regulation 3B (heading)

Repeal the heading, substitute:

5 Excluded fringe benefit—health care services

3 Regulation 3D (heading)

Repeal the heading, substitute:

6 Excluded fringe benefit—Defence Force

4 Regulation 3E (heading)

Repeal the heading, substitute:

7 Excluded fringe benefit—police

5 Regulation 3E (note)

Omit “Regulation 3B”, substitute “Regulation 5”.

6 Regulations 3F and 6

Repeal the regulations, substitute:

8 Excluded fringe benefit—pooled or shared cars

(1) For paragraph 5E(3)(i) of the Act, a car benefit is prescribed if:

(a) the benefit:

(i) is a car fringe benefit; or

(ii) would be a car fringe benefit if it were not an exempt benefit; and

- (b) the car to which the benefit relates is applied to or available for the private use of more than one employee under subsection 7(1) of the Act.

Example: An employer makes one car available to 3 employees, for private use, at different times during the year of tax.

- (2) The benefit is prescribed in relation to:
 - (a) each employee in relation to which the benefit is provided; and
 - (b) each year of tax from 1 April 2007.

9 Excluded fringe benefit—various benefits

- (1) For paragraph 5E(3)(i) of the Act, a benefit that is provided, on or after 1 October 2012, in relation to each year of tax starting on or after 1 April 2012, is prescribed if the benefit is mentioned in subregulation (2).
- (2) For subregulation (1), the benefit is any of the following, provided in relation to a Commonwealth employee:
 - (a) a living-away-from-home allowance under Division 7 of Part III of the Act;
 - (b) an expense payment benefit that:
 - (i) is not exempt under section 21 of the Act; and
 - (ii) relates to accommodation that is required solely because the duties of the person's employment require the person to live away from the person's normal residence;
 - (c) a residual benefit that:
 - (i) is not exempt under subsection 47(5) of the Act; and
 - (ii) relates to accommodation that is required solely because the duties of the person's employment require the person to live away from the person's normal residence.
- (3) In this regulation:

Commonwealth employee has the meaning given by subsection 3(1) of the *Fringe Benefits Tax (Application to the Commonwealth) Act 1986*.

7 Schedule 3

Repeal the Schedule.