



# **Tax and Superannuation Laws Amendment (Green Army Programme) Regulation 2014**

## **Select Legislative Instrument No. 103, 2014**

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I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd),  
Governor-General of the Commonwealth of Australia, acting with the  
advice of the Federal Executive Council, make the following regulation.

Dated 26 June 2014

Peter Cosgrove  
Governor-General

By His Excellency's Command

Greg Hunt  
Minister for the Environment  
for the Treasurer

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*OPC60580 - B*



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No. 103, 2014     *Tax and Superannuation Laws Amendment (Green Army Programme) Regulation 2014*     *i*  
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## 1 Name of regulation

This regulation is the *Tax and Superannuation Laws Amendment (Green Army Programme) Regulation 2014*.

## 2 Commencement

This regulation commences on the later of:

- (a) the day after it is registered; and
- (b) the day the *Social Security Legislation Amendment (Green Army Programme) Act 2014* commences.

However, the regulation does not commence at all if the event mentioned in paragraph (b) does not occur.

## 3 Authority

This regulation is made under the following Acts:

- (a) the *Superannuation Guarantee (Administration) Act 1992*;
- (b) the *Taxation Administration Act 1953*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

### *Superannuation Guarantee (Administration) Regulations 1993*

#### **1 Subregulation 7AD(1) (at the end of the table)**

Add:

- 4 Salary or wages consisting of a payment of green army allowance (within the meaning of the *Social Security Act 1991*)

### *Taxation Administration Regulations 1976*

#### **2 At the end of subregulation 44(1)**

Add:

- ; (d) payments of green army allowance (within the meaning of the *Social Security Act 1991*).