

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

Select Legislative Instrument No. 103, 2014

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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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