

Tax and Superannuation Laws Amendment (2014 Measures No. 3) Regulation 2014

Select Legislative Instrument No. 176, 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 13 November 2014

Peter Cosgrove

Governor‑General

By His Excellency’s Command

Mathias Cormann

Minister for Finance  
for the Treasurer

Contents

1 Name 1

2 Commencement 1

3 Authority 1

4 Schedules 1

Schedule 1—Amendment of the Taxation Administration Regulations 1976 2

Schedule 2—Amendment of the Income Tax Regulations 1936 3

1 Name

This is the *Tax and Superannuation Laws Amendment (2014 Measures No. 3) Regulation 2014*.

2 Commencement

This instrument commences on the day after it is registered.

3 Authority

This instrument is made under the following Acts:

(a) the *Income Tax Assessment Act 1936*;

(b) the *Taxation Administration Act 1953*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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—Amendment of the Taxation Administration Regulations 1976

1 Regulation 48 (at the end of the table)

Add:

|  |  |
| --- | --- |
| 4 | Trusts Taskforce |
| 5 | Phoenix Taskforce |

Schedule 2—Amendment of the Income Tax Regulations 1936

1 At the end of regulation 7A

Add:

; (c) duty with Operation OKRA in Iraq, including within the land territory, internal waters, territorial sea, airspace and superjacent airspace of Iraq, starting on 9 August 2014 and ending on 30 June 2015.