



Tax Laws Amendment (2011 Measures No. 6) Act 2011

No. 129, 2011

**An Act to amend the law relating to taxation, and
for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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No. 129, 2011

An Act to amend the law relating to taxation, and for related purposes

[Assented to 3 November 2011]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Tax Laws Amendment (2011
Measures No. 6) Act 2011*.

2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	3 November 2011
2. Schedule 1	The day this Act receives the Royal Assent.	3 November 2011
3. Schedule 2, Part 1	The day this Act receives the Royal Assent.	3 November 2011
4. Schedule 2, Part 2	The later of: (a) immediately after the commencement of the provision(s) covered by table item 3; and (b) the same time as item 4 of Schedule 1 to the <i>Acts Interpretation Amendment Act 2011</i> commences. However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	
5. Schedule 3, Part 1	22 February 2011.	22 February 2011
6. Schedule 3, Part 2	The day this Act receives the Royal Assent.	3 November 2011
7. Schedule 3, Part 3, Division 1	1 July 2013.	1 July 2013
8. Schedule 3, Part 3, Division 2	1 July 2014.	1 July 2014
9. Schedule 3, Part 3, Division 3	1 July 2015.	1 July 2015

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Better Start for Children with Disability initiative

Income Tax Assessment Act 1997

1 Section 11-15 (table item headed “social security or like payments”)

After:

ABSTUDY scheme, payment under..... Subdivision 52-E

insert:

Better Start for Children with Disability initiative, Outer

Regional and Remote payment under 52-172

2 After section 52-170

Insert:

52-172 Outer Regional and Remote payments under the Better Start for Children with Disability initiative are exempt

Payments known as Outer Regional and Remote payments under the Better Start for Children with Disability initiative are exempt from income tax.

3 Application provision

The amendments made by this Schedule apply in relation to payments made in:

- (a) the 2011-12 income year; and
- (b) later income years.

Schedule 2—Fly-in fly-out arrangements for Australians working overseas

Part 1—Main amendments

Fringe Benefits Tax Assessment Act 1986

1 At the end of paragraph 47(7)(a)

Add:

or (iii) at a remote location that is not in a State or internal Territory; and

Note: For the Territory of Christmas Island and the Territory of Cocos (Keeling) Islands, see section 157.

2 At the end of subparagraph 47(7)(b)(i)

Add “or”.

3 At the end of sub-subparagraph 47(7)(b)(iii)(B)

Add “and”.

4 At the end of subparagraph 47(7)(d)(i)

Add “or”.

5 At the end of sub-subparagraph 47(7)(d)(iii)(B)

Add “and”.

6 After paragraph 47(7)(d)

Insert:

(e) it would be unreasonable to expect the employee to travel on a daily basis on work days between:

(i) that usual place of employment; and

(ii) the location of the employee’s usual place of residence;

having regard to the location of those places;

7 Subsection 47(7)

Omit “and, having regard to the location of that usual place of employment and the location of the employee’s usual place of residence, it would be unreasonable to expect the employee to travel between those places on work days on a daily basis,”.

8 Subsection 136(1)

Insert:

internal Territory has a meaning affected by subsection 157(1).

Note: See also paragraph 17(pe) of the *Acts Interpretation Act 1901*.

9 Application provision

The amendment made by item 1 of this Schedule applies to benefits provided on or after 1 July 2009.

**Part 2—Amendments contingent on the Acts
Interpretation Amendment Act 2011**

Fringe Benefits Tax Assessment Act 1986

**10 Subsection 136(1) (note at the end of the definition of
internal Territory)**

Omit “paragraph 17(pe)”, substitute “section 2B”.

Schedule 3—Deductible gift recipients

Part 1—Amendments commencing on 22 February 2011

Income Tax Assessment Act 1997

1 Section 30-65 (cell at table item 7.2.3, column headed “Fund, authority or institution”)

Repeal the cell, substitute:

WorldSkills Australia

2 Section 30-315 (cell at table item 126, column without a heading)

Repeal the cell, substitute:

WorldSkills Australia

Part 2—Amendments commencing on Royal Assent

Income Tax Assessment Act 1997

3 Subsection 30-20(2) (at the end of the cell at table item 1.2.16, column headed “Special conditions”)

Add “and before 2 August 2011”.

4 Subsection 30-20(2) (at the end of the cell at table item 1.2.17, column headed “Special conditions”)

Add “and before 10 November 2010”.

5 Subsection 30-20(2) (at the end of the table)

Add:

1.2.19	Cancer Australia	the gift must be made: (a) after 8 June 2011; and (b) for improving outcomes for Australians affected by breast cancer
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6 Subsection 30-80(2) (at the end of the table)

Add:

9.2.24	the Christchurch Earthquake Appeal Trust of New Zealand	the gift must be made after 21 March 2011 and before 22 March 2013
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7 Section 30-315 (before table item 30)

Insert:

29	Cancer Australia	item 1.2.19
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8 Section 30-315 (after table item 31)

Insert:

31AA	Christchurch Earthquake Appeal Trust	item 9.2.24
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Part 3—Repeal of spent provisions

Division 1—Amendments commencing on 1 July 2013

Income Tax Assessment Act 1997

9 Subsection 30-20(2) (table item 1.2.17)

Repeal the item.

10 Section 30-315 (table item 27A)

Repeal the item.

Division 2—Amendments commencing on 1 July 2014

Income Tax Assessment Act 1997

11 Subsection 30-20(2) (table item 1.2.16)

Repeal the item.

12 Section 30-315 (table item 73A)

Repeal the item.

Division 3—Amendments commencing on 1 July 2015

Income Tax Assessment Act 1997

13 Subsection 30-80(2) (table item 9.2.24)

Repeal the item.

14 Section 30-315 (table item 31AA)

Repeal the item.

*[Minister's second reading speech made in—
House of Representatives on 22 June 2011
Senate on 18 August 2011]*

(115/11)
