



Income Tax Assessment Amendment Regulations 2004 (No. 2)

Statutory Rules 2004 No. 278

I, PHILIP MICHAEL JEFFERY, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Income Tax Assessment Act 1997*.

Dated 19 August 2004

P. M. JEFFERY
Governor-General

By His Excellency's Command

MALCOLM BROUGH
Minister for Revenue and Assistant Treasurer

1 Name of Regulations

These Regulations are the *Income Tax Assessment Amendment Regulations 2004 (No. 2)*.

2 Commencement

These Regulations commence on the date of their notification in the *Gazette*.

3 Amendment of *Income Tax Assessment Regulations 1997*

Schedule 1 amends the *Income Tax Assessment Regulations 1997*.

Schedule 1 Amendment

(regulation 3)

[1] Regulation 51-5.01

substitute

51-5.01 Defence allowances (Act, s 51-5)

- (1) For items 1.1 and 1.2 of section 51-5 of the Act, the following allowances, paid on or after 1 August 2003, are prescribed:
 - (a) a deployment allowance paid under Division 2 of Part 4 of Chapter 17 of the Determination;
 - (b) a disturbance allowance paid under Part 3 of Chapter 4 of the Determination;
 - (c) a reimbursement of education costs for a child paid under Part 1 of Chapter 5 of the Determination;
 - (d) a reimbursement in place of a child's scholarship paid under Part 2 of Chapter 5 of the Determination;

- (e) a separation allowance paid under Part 2 of Chapter 4 of the Determination;
- (f) a transfer allowance paid under Part 3 of Chapter 15 of the Determination;
- (g) a rent allowance paid under Division 5 of Part 1 of Chapter 7 of the Determination to a member without dependants or a member with dependants (separated) within the meaning of the Determination.

(2) In this regulation:

Determination means Defence Determination 2003/21, Conditions of Service made under the *Defence Act 1903*, as in force on 1 August 2003.