



# **Income Tax Assessment Amendment Regulations 2007 (No. 4)<sup>1</sup>**

## **Select Legislative Instrument 2007 No. 177**

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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 21 June 2007

P. M. JEFFERY  
Governor-General

By His Excellency's Command

PETER CRAIG DUTTON  
Minister for Revenue and Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *Income Tax Assessment Amendment Regulations 2007 (No. 4)*.

**2 Commencement**

These Regulations commence on the day after they are registered.

**3 Amendment of *Income Tax Assessment Regulations 1997***

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

**Schedule 1 Amendment**

(regulation 3)

**[1] Part 4, after Subdivision 775-B**

*insert*

**Subdivision 830-A Meaning of *foreign hybrid***

**830-15.01 Foreign hybrid company**

For paragraph 830-15 (3) (c) of the Act, it is a requirement for a company in relation to an income year, that the company be a limited liability partnership for the purposes of the Limited Liability Partnerships Act 2000 (UK).

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**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See [www.frli.gov.au](http://www.frli.gov.au).