



Income Tax Assessment Amendment Regulations 2007 (No. 4)¹

Select Legislative Instrument 2007 No. 177

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

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).

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.frl.gov.au.