



# **Income Tax Assessment Amendment Regulations 2011 (No. 4)<sup>1</sup>**

## **Select Legislative Instrument 2011 No. 80**

I, PROFESSOR MARIE BASHIR, AC, CVO, Administrator of the Government 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 2 June 2011

**MARIE BASHIR**  
Administrator

By Her Excellency's Command

**BILL SHORTEN**  
Assistant Treasurer

**1 Name of Regulations**

These Regulations are the *Income Tax Assessment Amendment Regulations 2011 (No. 4)*.

**2 Commencement**

These Regulations are taken to have commenced on 26 March 2009.

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

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

**4 Transitional**

The amendment made by Schedule 1 applies in relation to income years commencing on or after 1 July 2009.

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**Schedule 1**      **Amendment**  
(regulation 3)

**[1]      After Division 83A**

*insert*

**Part 2A      Specialist liability rules**

**Division 230      Taxation of financial arrangements**

**230-355.01 Recording requirements**

For paragraph 230-355 (3) (b) of the Act, the record mentioned in paragraph 230-355 (1) (c) of the Act must be made or in place by the later of:

- (a) the time, or soon after the time, the hedging financial arrangement is created, acquired or applied; and
- (b) 30 June 2011.

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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 <http://www.frl.gov.au>.