



Tax Laws Amendment (2013 Measures No. 1) Regulation 2013

Select Legislative Instrument No. 279, 2013

I, Quentin Bryce AC CVO, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the Acts mentioned in section 3.

Dated 12 December 2013

Quentin Bryce
Governor-General

By Her Excellency's Command

Arthur Sinodinos AO
Assistant Treasurer

Contents

1	Name of regulation	1
2	Commencement	1
3	Authority	1
4	Schedule(s)	1
Schedule 1—Amendments		2
Part 1—Amendments related to tax offsets		2
<i>Income Tax Regulations 1936</i>		2
<i>Taxation Administration Regulations 1976</i>		3
Part 2—Amendments related to constitutionally protected funds		5
<i>Income Tax Assessment Regulations 1997</i>		5
Part 3—Amendments relating to sustaining the superannuation contribution concession and other measures		7
<i>Income Tax Assessment Regulations 1997</i>		7
Part 4—Amendments relating to car expenses: cents per kilometre		9
<i>Income Tax Assessment Regulations 1997</i>		9
Part 5—Amendments relating to GST		10
<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>		10

1 Name of regulation

This regulation is the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013*.

2 Commencement

This regulation commences on the day after it is registered.

3 Authority

This regulation is made under the following Acts:

- (a) the *A New Tax System (Goods and Services Tax) Act 1999*;
- (b) the *Income Tax Assessment Act 1936*;
- (c) the *Income Tax Assessment Act 1997*;
- (d) the *Taxation Administration Act 1953*.

4 Schedule(s)

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Part 1—Amendments related to tax offsets

Income Tax Regulations 1936

1 Subregulation 150AE(12)

Omit “TP1 is a resident of Australia”, substitute “each rate of tax payable by TP1 is a rate set out in Part I of Schedule 7 to the *Income Tax Rates Act 1986*”.

2 Subregulation 150AE(13)

Omit “TP1 is a non-resident”, substitute “each rate of tax payable by TP1 is a rate set out in Part II of Schedule 7 to the *Income Tax Rates Act 1986*”.

3 Subregulation 150AE(13) (note)

Repeal the note.

4 Subregulation 150AF(9)

Omit “TP1 is a resident of Australia”, substitute “each rate of tax payable by TP1 is a rate set out in Part I of Schedule 7 to the *Income Tax Rates Act 1986*”.

5 Subregulation 150AF(10) (including the note)

Repeal the subregulation, substitute:

- (10) In the circumstances mentioned in paragraphs (2)(b) and (4)(b), if TP1’s taxable income for the year is greater than \$6 000, and each rate of tax payable by TP1 is a rate set out in Part II of Schedule 7 to the *Income Tax Rates Act 1986*, the amount of excess rebate is the excess rebate amount mentioned in paragraph (1)(c).

6 Regulation 200

Repeal the regulation, substitute:

200 Transitional arrangements arising out of the *Income Tax Amendment Regulation 2013 (No. 1)*

The amendments made by Schedule 1 to the *Income Tax Amendment Regulation 2013 (No. 1)* apply in relation to assessments of income for the 2012-2013 income year and later income years.

201 Transitional arrangements arising out of the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013*

The amendments made by items 1 to 5 of Schedule 1 to the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013* apply in relation to assessments of income for the 2013-2014 income year and later income years.

Taxation Administration Regulations 1976

7 After paragraph 24(b)

Insert:

(ba) an offset under Subdivision 61-A of the 1997 Tax Act;

8 Paragraphs 24(e) and (f)

Repeal the paragraphs, substitute:

(f) 18% of the rebate mentioned in section 159N of the *Income Tax Assessment Act 1936*.

9 After paragraph 26(1)(c)

Insert:

(ca) whether the individual is entitled to a tax offset mentioned in Subdivision 61-A of the 1997 Tax Act;

10 After Part 8

Insert:

Part 9—Transitional arrangements

65 Transitional arrangements arising out of the *Tax Laws*

Amendment (2013 Measures No. 1) Regulation 2013

- (1) The amendments of these Regulations made by items 7 and 9 of Schedule 1 to the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013* apply on and after 1 July 2013.
- (2) The amendment of these Regulations made by item 8 of Schedule 1 to the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013* applies on and after 1 July 2014.

Part 2—Amendments related to constitutionally protected funds

Income Tax Assessment Regulations 1997

11 Regulation 910-1.01 (heading)

Repeal the heading, substitute:

910-1.01 Transitional arrangements arising out of the *Income Tax Assessment Amendment (Superannuation Measures No. 1) Regulation 2013*

12 At the end of Part 5

Add:

910-1.02 Transitional arrangements arising out of the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013*

The amendment of these Regulations made by item 17 of Schedule 1 to the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013* applies on and after 17 February 2001.

13 Schedule 4 (note to Schedule heading)

Repeal the note, substitute:

Note: See regulation 995-1.04.

14 Schedule 4 (table, headings to columns headed “Item” and “Legislation”)

Repeal the headings, substitute:

Constitutionally protected superannuation funds

Item	Legislation
-------------	--------------------

15 Schedule 4 (table items 205 to 207)

Repeal the items, substitute:

Schedule 1 Amendments

Part 2 Amendments related to constitutionally protected funds

205 **Magistrates' Court Act 1989**

16 Schedule 4 (table items 208, 209 and 401)

Repeal the items.

17 Schedule 4 (table item 404)

Omit "(section 29)".

18 Schedule 4 (table items 405, 601, 603 and 604)

Repeal the items.

**Part 3—Amendments relating to sustaining the
superannuation contribution concession
and other measures**

Income Tax Assessment Regulations 1997

19 After Division 292

Insert:

**Division 293—Sustaining the superannuation contribution
concession**

**Subdivision 293-E—Modifications for constitutionally
protected State higher level office holders**

**293-145.01 Constitutionally protected State higher level office
holders**

For paragraph 293-145(1)(b) of the Act, the following individuals
are declared:

- (a) a Minister of the government of a State;
- (b) a member of the staff of a Minister of the government of a
State;
- (c) the Governor of a State;
- (d) a member of staff of the Governor of a State;
- (e) a member of the Parliament of a State;
- (f) the Clerk of a house of the Parliament of a State;
- (g) the head of a Department of the Public Service of a State or a
statutory office holder of equivalent seniority, including a
statutory office holder who is the head of an instrumentality
or agency of a State;
- (h) a judge, justice or magistrate of the court of a State.

20 Regulation 307-200.01

Repeal the regulation, substitute:

Schedule 1 Amendments

Part 3 Amendments relating to sustaining the superannuation contribution concession and other measures

307-200.01 Application of Subdivision 307-D to Subdivisions 291-C and 293-D of the Act

This Subdivision does not apply for the purposes of:

- (a) calculating an amount of contributions under Subdivision 291-C of the Act; or
- (b) calculating low tax contributions under Subdivision 293-D of the Act.

21 At the end of Part 5

Add:

910-1.03 Transitional arrangements arising out of the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013*

The amendments of these Regulations made by items 19 and 20 of Schedule 1 to the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013* apply on and after 1 July 2012.

Part 4—Amendments relating to car expenses: cents per kilometre

Income Tax Assessment Regulations 1997

22 Part 2 of Schedule 1

Repeal the Part, substitute:

Part 2—Cents per kilometre

Cents per kilometre				
Item	Income year	Small car	Medium car	Large car
1	1997-98	45.70	51.90	53.80
2	1998-99	45.70	51.90	53.80
3	1999-00	45.90	54.90	55.80
4	2000-01	48.90	58.50	59.50
5	2001-02	49.30	59.00	60.00
6	2002-03	50.00	60.00	61.00
7	2003-04	51.00	61.00	62.00
8	2004-05	52.00	62.00	63.00
9	2005-06	55.00	66.00	67.00
10	2006-07	58.00	69.00	70.00
11	2007-08	58.00	69.00	70.00
12	2008-09	63.00	74.00	75.00
13	2009-10	63.00	74.00	75.00
14	2010-11	63.00	74.00	75.00
15	2011-12	63.00	74.00	75.00
16	2012-13	63.00	74.00	75.00
17	2013-14	65.00	76.00	77.00

Note: For the rate prescribed for earlier income years, see regulation 147 of the *Income Tax Regulations 1936*.

Part 5—Amendments relating to GST

A New Tax System (Goods and Services Tax) Regulations 1999

23 Amendments of listed provisions—assessed GST

Omit “GST” (wherever occurring) and substitute “assessed GST” in the following provisions:

- (a) regulation 33-15.01;
- (b) subregulation 33-15.02(1);
- (c) regulation 33-15.04;
- (d) paragraph 33-15.06(1)(c);
- (e) regulation 33-15.07;
- (f) Dictionary, definition of *Approved entity*.