



# **Income Tax Assessment (1936 Act) Amendment (Defence Force Eligible Duty) Regulations 2017**

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I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 18 May 2017

Peter Cosgrove  
Governor-General

By His Excellency's Command

Mathias Cormann  
Minister for Finance  
for the Minister for Revenue and Financial Services

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## 1 Name

This instrument is the *Income Tax Assessment (1936 Act) Amendment (Defence Force Eligible Duty) Regulations 2017*.

## 2 Commencement

(1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

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<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. The whole of this instrument	The day after this instrument is registered.	24 May 2017

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Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

(2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under the *Income Tax Assessment Act 1936*.

## 4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

### *Income Tax Assessment (1936 Act) Regulation 2015*

#### **1 Subsection 6(3) (table item 1, column 2, paragraph (a))**

Omit “the Kingdom of”.

#### **2 Subsection 6(3) (table item 1, column 2, paragraph (b))**

Omit “the State of”.

#### **3 Subsection 6(3) (table item 1, column 4)**

Omit “1 July 2017”.

#### **4 Subsection 6(3) (cell at table item 2, column 2)**

Repeal the cell, substitute:

The following areas:

- (a) the land area and superjacent airspace of Afghanistan;
- (b) the land area, territorial waters, airspace and superjacent airspace of the following countries:
  - (i) Jordan;
  - (ii) the United Arab Emirates

#### **5 Subsection 6(3) (table item 3, column 2)**

Omit “, territorial waters, airspace”.

#### **6 Subsection 6(3) (table item 3, column 4)**

Omit “1 July 2017”.

#### **7 Subsection 6(3) (table item 4, column 2, paragraph (e))**

Omit “longitude 68°E”, substitute “longitude 70°E”.

#### **8 Subsection 6(3) (table item 4, column 4)**

Omit “1 July 2017”.

#### **9 Subsection 6(3) (table item 5, column 2, subparagraph (a)(xix))**

Before “United”, insert “the”.

#### **10 Subsection 6(3) (table item 5, column 4)**

Omit “1 July 2017”.

#### **11 Subsection 6(3) (table item 6, column 2)**

Omit “, territorial waters, airspace”.

#### **12 At the end of the instrument**

Add:

**25 Application of the *Income Tax Assessment (1936 Act) Amendment (Defence Force Eligible Duty) Regulations 2017***

- (1) The amendment made by item 4 of Schedule 1 to the *Income Tax Assessment (1936 Act) Amendment (Defence Force Eligible Duty) Regulations 2017* applies in relation to duty on or after 28 April 2016.
- (2) The amendment made by item 7 of that Schedule applies in relation to duty on or after 14 November 2016.