



# **Income Tax Assessment Amendment (Kiribati Phoenix Islands Protected Area Conservation Trust) Regulations 2019**

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I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 05 September 2019

David Hurley  
Governor-General

By His Excellency's Command

Michael Sukkar  
Assistant Treasurer

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## 1 Name

This instrument is the *Income Tax Assessment Amendment (Kiribati Phoenix Islands Protected Area Conservation Trust) Regulations 2019*.

## 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.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	10 September 2019

Note: This table relates only to the provisions of this instrument as originally made.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 1997*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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## Schedule 1—Amendments

### *Income Tax Assessment Regulations 1997*

#### **1 At the end of Division 50**

Add:

##### **50-55.01 Prescribed institutions for items 1.3, 1.4, 6.1 and 6.2 in Division 50**

For the purposes of paragraph 50-55(1)(c) of the Act, each institution mentioned in an item in the following table is a prescribed institution for the period:

- (a) starting on the date specified in column 2 for the item; and
- (b) ending on the date specified (if any) in column 3 for the item.

<b>Prescribed institutions for items 1.3, 1.4, 6.1 and 6.2 in Division 50</b>			
<b>Item</b>	<b>Column 1 Name of institution</b>	<b>Column 2 Starting date</b>	<b>Column 3 Ending date</b>
1	Kiribati Phoenix Islands Protected Area Conservation Trust	1 July 2015	30 June 2023