



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

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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.

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