





# Taxation Administration Amendment Regulations 2010 (No. 1)

## Select Legislative Instrument 2010 No. 10

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I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Taxation Administration Act 1953*.

Dated 10 February 2010

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

NICK SHERRY  
Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *Taxation Administration Amendment Regulations 2010 (No. 1)*.

**2 Commencement**

These Regulations commence on the day after they are registered.

**3 Amendment of *Taxation Administration Regulations 1976***

Schedule 1 amends the *Taxation Administration Regulations 1976*.

**Schedule 1 Amendments**

(regulation 3)

**[1] Paragraph 37 (2) (a)**

*omit*

45% of the amount of the payment; and

*insert*

the product of the highest rate specified in the table in Part II of Schedule 7 to the *Income Tax Rates Act 1986* and the amount of the payment; and

**[2] Paragraph 37 (2) (b)**

*omit*

46.5% of the amount of the payment.

*insert*

the product of the top rate and the amount of the payment.

**[3] After subregulation 37 (2)**

*insert*

(3) In this regulation:

***top rate*** means the sum of:

- (a) the highest rate specified in the table in Part I of Schedule 7 to the *Income Tax Rates Act 1986*; and
- (b) the rate of levy specified in subsection 6 (1) of the *Medicare Levy Act 1986*.

**[4] Subregulation 38 (2)**

*omit*

46.5% of the amount of the payment.

*insert*

the product of the top rate and the amount of the payment.

**[5] After subregulation 38 (2)**

*insert*

(3) In this regulation:

***top rate*** means the sum of:

- (a) the highest rate specified in the table in Part I of Schedule 7 to the *Income Tax Rates Act 1986*; and
- (b) the rate of levy specified in subsection 6 (1) of the *Medicare Levy Act 1986*.