





## **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.

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.	24 May 2017

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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