

# EXPOSURE DRAFT



EXPOSURE DRAFT (27/11/2014)

## **Tax and Superannuation Legislation Amendment (Sunsetting Measures) Regulation 2014**

**Select Legislative Instrument No. , 2014**

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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 regulation.

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Dated

2014

Peter Cosgrove  
Governor-General

By His Excellency's Command

Mathias Cormann [**DRAFT ONLY - NOT FOR SIGNATURE**]  
Minister for Finance  
for the Treasurer

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## 1 Name

This is the *Tax and Superannuation Legislation Amendment (Sunsetting Measures) Regulation 2014*.

## 2 Commencement

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
Provisions	Commencement
1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.
2. Schedule 1	At the same time as Division 2 of Part 1 of Schedule 2 to the <i>Treasury Legislation Amendment (Repeal Day) Act 2014</i> commences.
3. Schedule 2	At the same time as Schedule 4 to the <i>Treasury Legislation Amendment (Repeal Day) Act 2014</i> commences.

## 3 Authority

This instrument is made under the following Acts:

- (a) the *A New Tax System (Goods and Services Tax) Act 1999*;
- (b) the *A New Tax System (Wine Equalisation Tax) Act 1999*;
- (c) the *Fringe Benefits Tax Assessment Act 1986*;
- (d) the *Income Tax Assessment Act 1936*;
- (e) the *Product Grants and Benefits Administration Act 2000*;
- (f) the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*;

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- (g) the *Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997*;
- (h) the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003*;
- (i) the *Superannuation Guarantee (Administration) Act 1992*;
- (j) the *Superannuation (Unclaimed Money and Lost Members) Act 1999*;
- (k) the *Taxation Administration Act 1953*.

## 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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Amendments commencing the same time as Division 2 of Part 1 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences **Schedule 1**

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## **Schedule 1—Amendments commencing the same time as Division 2 of Part 1 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences**

### *Fringe Benefits Tax Regulations 1992*

#### **1 Regulation 3**

Repeal the regulation, substitute:

#### **3 Definitions**

In these Regulations:

*Act* means the *Fringe Benefits Tax Assessment Act 1986*.

*disabled persons' car parking permit* means a permit, label or other document:

- (a) issued by the appropriate authority in a State or Territory; and
- (b) authorising the parking of a car in a disabled persons' car parking space.

*disabled persons' car parking space* means a car parking space:

- (a) in a public car parking area; and
- (b) designated for the exclusive use of disabled persons.

*member of the Defence force* means a member of the Defence force to whom the *Defence Force Discipline Act 1982* applies.

#### **2 Subregulation 4(1)**

Omit "(1)".

#### **3 Subregulation 4(2)**

Repeal the subregulation.

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**Schedule 1** Amendments commencing the same time as Division 2 of Part 1 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences

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## **4 Regulations 11 and 13**

Repeal the regulations.

## **5 Subregulation 13A(1)**

Omit “(1)” (first occurring).

## **6 Subregulation 13A(2)**

Repeal the subregulation.

## **7 Regulations 18 to 24**

Repeal the regulations.

## **8 Schedules 1 and 2**

Repeal the Schedules.

## ***Income Tax (Excluded STBs) Regulations***

## **9 The whole of the Regulations**

Repeal the Regulations.

## ***Income Tax Regulations 1936***

## **10 Regulation 2**

Repeal the regulation, substitute:

## **2 Definitions**

In these Regulations:

*Act* means the *Income Tax Assessment Act 1936*.

*ESS interest* has the meaning given by subsection 83A-10(1) of the *Income Tax Assessment Act 1997*.

## **11 Regulation 6**

Repeal the regulation, substitute:



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Amendments commencing the same time as Division 2 of Part 1 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences **Schedule 1**

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## **6 Prescribed class of persons (Act, subsection 23AB(2))**

For subsection 23AB(2) of the Act, members of the Australian Federal Police who are members of the force, created by the United Nations, for keeping peace in Cyprus are a prescribed class of persons.

## **12 Regulation 7**

Repeal the regulation.

## **13 Paragraph 7A(aa)**

Repeal the paragraph.

## **14 Subregulation 12(1A)**

Repeal the subregulation.

## **15 Regulations 13, 14AA and 19**

Repeal the regulations.

## **16 Part 4A**

Repeal the Part.

## **17 Part 6**

Repeal the Part.

## **18 Paragraphs 150AD(b) and (c)**

Repeal the paragraphs, substitute:

- (a) if the relevant income-recipient's rebate income of the year of income does not exceed his or her rebate threshold—the taxpayer's rebate amount; or
- (b) if the relevant income-recipient's rebate income of the year of income exceeds his or her rebate threshold—the taxpayer's rebate amount, reduced by 12.5 cents for each \$1 of the amount of the excess.

## **19 Subregulation 152(1)**

Omit "commencing on or after 1 July 2003".

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**Schedule 1** Amendments commencing the same time as Division 2 of Part 1 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences

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## **20 Subregulation 152C(1)**

Omit “(1)” (first occurring).

## **21 Subregulation 152C(1)**

Omit “Part 1 of”.

## **22 Subregulation 152C(2)**

Repeal the subregulation.

## **23 Paragraph 152F(a)**

Omit “91”, substitute “90”.

## **24 Paragraph 152F(c)**

Omit “External Tax Law”, substitute “Foreign Tax Act”.

## **25 Paragraphs 152F(e) to (g)**

Repeal the paragraphs, substitute:

- (e) sections CQ 1 to CQ 3 (inclusive) and sections EX 1 to EX 27 (inclusive) of the Income Tax Act 2007 of New Zealand;
- (f) Part 9A of the Taxation (International and Other Provisions) Act 2010 of the United Kingdom;
- (g) Chapter 3A of Part 2 of the Corporation Tax Act 2009 of the United Kingdom;

## **26 Regulation 152G**

Omit “paragraph 1(b) of Article 2 of the Swiss agreement within the meaning of the *Income Tax (International Agreements) Act 1953*”, substitute “paragraph 3(b) of Article 2 of the Swiss convention within the meaning of the *International Tax Agreements Act 1953*”.

## **27 Regulations 171 and 172**

Repeal the regulations.

## **28 Regulation 173**

Omit “shall be given to the Commissioner at the place where, under these Regulations, the return of the company is to be furnished”, substitute “must be given to the Commissioner in the approved form”.

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Amendments commencing the same time as Division 2 of Part 1 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences **Schedule 1**

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## 29 Regulations 174 and 175

Repeal the regulations.

## 30 At the end of Part 15

Add:

## 202 Transitional arrangements arising out of the Tax and Superannuation Legislation Amendment (Sunsetting Measures) Regulation 2014

The amendment made by item 17 of Schedule 1 to the *Tax and Superannuation Legislation Amendment (Sunsetting Measures) Regulation 2014* applies in relation to quarters or financial years (as the case requires) beginning on or after 1 July 2015.

## 31 Schedule 5

Repeal the Schedule.

## 32 Schedule 10

Repeal the Schedule, substitute:

## **Schedule 10—Listed countries**

Note: See regulation 152C.

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### **Listed countries**

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Canada

France

Germany

Japan

New Zealand

United Kingdom of Great Britain and Northern Ireland

United States of America

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**Schedule 1** Amendments commencing the same time as Division 2 of Part 1 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences

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## ***Product Grants and Benefits Administration Regulations 2000***

### **33 Regulation 3**

Repeal the following definitions:

- (a) definition of *eligible location*;
- (b) definition of *fuel*;
- (c) definition of *fuel retailer*.

### **34 Regulations 4 to 4AB and 5 to 8**

Repeal the regulations.

### **35 Schedule 1**

Repeal the Schedule.

## ***Superannuation Contributions Tax (Assessment and Collection) Regulations 1997***

### **36 Regulations 6, 7, 8, 11, 13, 14, 15 and 18**

Repeal the regulations.

### **37 Schedule 10**

Repeal the Schedule.

## ***Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Regulations 1997***

### **38 Regulations 8, 9, 12, 14, 15, 16 and 19**

Repeal the regulations.

### **39 Schedule 5**

Repeal the Schedule.

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## ***Superannuation (Government Co-contribution for Low Income Earners) Regulations 2004***

### **40 Regulation 3 (definition of *allocated surplus amount*)**

Repeal the definition.

### **41 Regulation 3**

Insert:

*approved form* has the meaning given by section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*.

### **42 Regulation 3**

Repeal the following definitions:

- (a) definition of *contributed amounts*;
- (b) definition of *reasonably attributable to interest*;
- (c) definition of *supplier*.

### **43 Regulation 6**

Repeal the regulation.

### **44 Subregulations 12(2) to (5)**

Repeal the subregulations, substitute:

- (2) The information must be given in the approved form.

### **45 Regulations 13 to 16, 19 to 21, 22 and 23**

Repeal the regulations.

### **46 Schedule 1**

Repeal the Schedule.

## ***Superannuation Guarantee (Administration) Regulations 1993***

### **47 Regulation 2**

Repeal the following definitions:

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- (a) definition of *effective*;
- (b) definition of *preferred address for service*.

## **48 Regulations 8, 9 and 12 to 15**

Repeal the regulations.

## **49 Schedule 3**

Repeal the Schedule.

## ***Superannuation (Unclaimed Money and Lost Members) Regulations 1999***

### **50 Part 5**

Repeal the Part.

### **51 Schedule 1**

Repeal the Schedule.

## ***Taxation Administration Regulations 1976***

### **52 Regulation 2 (definition of *deposit-taking institution*)**

Repeal the definition.

### **53 Regulations 3, 9 and 10**

Repeal the regulations.

### **54 Regulation 11**

Repeal the regulation, substitute:

## **11 Expenses for certain attendances (Act s 353-10 in Schedule 1)**

- (1) This regulation applies to an entity (the *covered entity*) that is required to attend before the Commissioner or an officer authorised by the Commissioner for the purposes of paragraph 353-10(1)(b) in Schedule 1 to the Act.

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Amendments commencing the same time as Division 2 of Part 1 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences **Schedule 1**

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- (2) However this regulation does not apply if the covered entity is required to attend before the Commissioner or an officer authorised by the Commissioner:
  - (a) in relation to the covered entity's own obligations under a taxation law; or
  - (b) in relation to the obligations of another entity under a taxation law if the covered entity is an agent or representative of the other entity; or
  - (c) in relation to the obligations of another entity under a taxation law if the covered entity's financial affairs are interrelated with the financial affairs of the other entity.
- (3) The scale of expenses set out in Schedule 2 is prescribed to be allowed to the covered entity.

## **55 Regulation 12**

Repeal the regulation.

## **56 Paragraph 12A(1)(b)**

Omit "under the Act or these Regulations", substitute "under a taxation law".

## **57 Subregulation 12B(1)**

Omit "in accordance with this regulation", substitute "in the approved form".

## **58 Subregulations 12B(2) and (3)**

Repeal the subregulations.

## **59 Subregulations 12B(4) and (5)**

Omit "under the Act or these Regulations", substitute "under a taxation law".

## **60 Regulation 12C**

Omit "(for example, by regulation 10)", substitute "(for example, by the approved form for a return)".

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## **61 Subregulation 12D(2)**

Omit “under the Act and these Regulations”, substitute “under the taxation laws”.

## **62 Regulation 12E**

Omit “under the Act or these Regulations”, substitute “under a taxation law”.

## **63 Subregulation 12F(1)**

Omit “the Act and these Regulations”, substitute “the taxation laws”.

## **64 Subregulation 13(2)**

Repeal the subregulation, substitute:

- (2) For the purposes of paragraph 14S(4)(a) of the Act, a person is informed, as prescribed, of the making of a departure prohibition order if a copy of the order is served in accordance with regulation 12F.

## **65 Regulations 14 and 15**

Repeal the regulations, substitute:

## **14 Service of notification (Act s 14T)**

- (1) For the purposes of subsection 14T(4) of the Act, notification of the revocation or variation of a departure prohibition order is served, as prescribed, on a person if a document containing the particulars of the revocation or variation is served in accordance with regulation 12F.
- (2) For the purposes of subsection 14T(5) of the Act, notification of a decision referred to in that subsection is served, as prescribed, on a person if a document containing the particulars of the decision is served in accordance with regulation 12F.



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Amendments commencing the same time as Division 2 of Part 1 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences **Schedule 1**

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## **15 Service of copies of departure authorization certificates (Act s 14U)**

- (1) For the purposes of subsection 14U(3) of the Act, a copy of a departure authorization certificate is served, as prescribed, on a person if the copy is served in accordance with regulation 12F.
- (2) For the purposes of subsection 14U(4) of the Act, notification of a decision referred to in that subsection is served, as prescribed, on a person if a document containing particulars of the decision is served in accordance with regulation 12F.

## **66 Regulation 17**

Repeal the regulation, substitute:

## **17 Prescribed provisions (Act s 16)**

For the purposes of sub-subparagraph 16(2)(a)(i)(B) of the Act, subsection 353-10(3) of Schedule 1 to the Act is prescribed.

## **67 Subregulation 18(2)**

Repeal the subregulation, substitute:

- (2) The person must pay the tax-related liability using a method approved by the Commissioner.

## **68 Regulation 20**

Repeal the regulation, substitute:

## **20 Information about tax-related liabilities**

A person who pays a tax-related liability must, at the time of paying it, provide to the recipient of the payment information about the payment in the approved form.

## **69 Regulations 32 and 33**

Repeal the regulations.

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## **70 Subregulation 45(1)**

Repeal the subregulation.

## **71 Subregulation 45(2)**

Omit “A certificate, notice or other document bearing the written, printed or stamped name (including a facsimile of the signature)”, substitute “A document bearing the name (however produced)”.

## **72 At the end of regulation 45**

Add:

- (3) A document under a taxation law that purports to be signed by the authority of the Commissioner is as effective for all purposes under the taxation laws as if it had been signed personally by the Commissioner.
- (4) Any notice that, under a taxation law, is to be given to an entity by the Commissioner may be given to the entity by an officer who is authorised by the Commissioner to do so.

## **73 Clause 1 of Schedule 2**

Omit “*High Court Rules 1952*”, substitute “*High Court Rules 2004*”.

## **74 Paragraphs 2(a) and (b) of Schedule 2**

Omit “*High Court Rules 1952*”, substitute “*High Court Rules 2004*”.

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Amendments commencing the same time as Schedule 4 to the Treasury Legislation  
Amendment (Repeal Day) Act 2014 commences **Schedule 2**

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## **Schedule 2—Amendments commencing the same time as Schedule 4 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences**

### *A New Tax System (Goods and Services Tax) Regulations 1999*

#### **1 Subdivision 38-E (heading)**

Repeal the heading, substitute:

#### **Subdivision 38-E—Exports and other supplies for consumption outside the indirect tax zone**

#### **2 Subparagraph 40-5.09(1)(a)(iii)**

Omit “Australia”, substitute “the indirect tax zone”.

#### **3 Sub-subparagraph 70-5.02A(1)(a)(i)(A)**

Omit “Australia” (wherever occurring), substitute “the indirect tax zone”.

#### **4 Subparagraph 70-5.02A(1)(a)(ii)**

Omit “Australia”, substitute “the indirect tax zone”.

#### **5 Regulation 70-5.02C (example)**

Omit “Australia” (wherever occurring), substitute “the indirect tax zone”.

#### **6 Paragraph 168-5.02(d)**

Omit “Australia”, substitute “the indirect tax zone”.

#### **7 Subdivision 168-2 (heading)**

Repeal the heading, substitute:

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Schedule 2 Amendments commencing the same time as Schedule 4 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences

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## Subdivision 168-2—Departure from the indirect tax zone

### 8 Regulations 168-5.06 to 168-5.08

Omit “Australia” (wherever occurring), substitute “the indirect tax zone”.

### 9 Paragraphs 168-5.10(2)(c) and (3)(b)

Omit “Australia”, substitute “the indirect tax zone”.

### 10 Paragraph 168-5.13(c)

Omit “Australia”, substitute “the indirect tax zone”.

### 11 Subregulations 168-5.14(2) and (3)

Omit “Australia”, substitute “the indirect tax zone”.

### 12 Paragraphs 168-5.15(1)(a) and 168-5.16(1)(a)

Omit “Australia”, substitute “the indirect tax zone”.

### 13 Subclause 1(1) of Schedule 5 (definition of *specified departure date*)

Omit “Australia”, substitute “the indirect tax zone”.

### 14 Schedule 5 (table 1)

Omit “Australian side of the Customs barrier”, substitute “indirect tax zone side of the Customs barrier”.

### 15 Schedule 5 (table 1, rule 1, column 3, paragraph (a))

Omit “Australia”, substitute “the indirect tax zone”.

### 16 Schedule 5 (table 1, rule 1, column 4)

Omit “Australia”, substitute “the indirect tax zone”.

### 17 Schedule 5 (table 1, rule 2, column 3, subparagraph (b)(i))

Omit “Australia”, substitute “the indirect tax zone”.

### 18 Schedule 5 (table 1, rule 7, column 3)

Omit “Australia”, substitute “the indirect tax zone”.

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Amendments commencing the same time as Schedule 4 to the Treasury Legislation  
Amendment (Repeal Day) Act 2014 commences **Schedule 2**

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**19 Schedule 5 (table 1, rule 8, column 5)**

Omit “Australia”, substitute “the indirect tax zone”.

**20 Schedule 5 (table 2, rule 1, column 3, paragraph (a))**

Omit “Australia”, substitute “the indirect tax zone”.

**21 Schedule 5 (table 2, rule 1, column 4, paragraph (a))**

Omit “Australia”, substitute “the indirect tax zone”.

**22 Schedule 5 (table 2, rule 2, column 3)**

Omit “Australian”, substitute “indirect tax zone”.

**23 Schedule 5 (table 2, rule 4, column 3, paragraph (c))**

Omit “Australian”, substitute “indirect tax zone”.

**24 Dictionary (definition of *connected with Australia*)**

Repeal the definition.

**25 Dictionary**

Insert:

*connected with the indirect tax zone*, in relation to a financial supply, has the meaning given by section 9-25 of the Act.

**26 Dictionary (definition of *TRS verification facility*)**

Omit “Australia” (first occurring), substitute “the indirect tax zone”.

***A New Tax System (Wine Equalisation Tax)  
Regulations 2000***

**27 Paragraph 25-5.02(1)(b)**

Omit “Australia”, substitute “the indirect tax zone”.

**28 Subregulation 25-5.02(2)**

Omit “Australia”, substitute “the indirect tax zone”.

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**Schedule 2** Amendments commencing the same time as Schedule 4 to the Treasury Legislation Amendment (Repeal Day) Act 2014 commences

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## *Taxation Administration Regulations 1976*

### **29 Regulation 21A**

Insert:

*indirect tax zone* has the meaning given by the *A New Tax System (Goods and Services Tax) Act 1999*.

### **30 Subregulation 21B(1)**

Omit “For subsection 62C(1) of the Act”, substitute “For paragraph 105-125(1)(a) in Schedule 1 to the Act”.

### **31 Subregulation 21C(1)**

Omit “For subsection 62C(1) of the Act”, substitute “For paragraph 105-125(1)(b) in Schedule 1 to the Act”.

### **32 Subregulation 21D(1)**

Omit “For section 62C of the Act”, substitute “For subsection 105-125(2) in Schedule 1 to the Act”.

### **33 Paragraphs 21D(1)(b) and (c)**

Omit “Australia”, substitute “the indirect tax zone”.

### **34 Subregulation 21E(2)**

Omit “For subsection 62C(1) of the Act”, substitute “For subsection 105-125(2) in Schedule 1 to the Act”.