



# **Fringe Benefits Tax Amendment (Disability Care Australia) Act 2013**

**No. 39, 2013**

**An Act to amend the *Fringe Benefits Tax Act 1986*,  
and for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)



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**An Act to amend the *Fringe Benefits Tax Act 1986*,  
and for related purposes**

[Assented to 28 May 2013]

The Parliament of Australia enacts:

## **1 Short title**

This Act may be cited as the *Fringe Benefits Tax Amendment  
(DisabilityCare Australia) Act 2013*.

## Schedule 1 Amendments

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## 2 Commencement

- (1) Each provision of this Act 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.

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<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	28 May 2013
2. Schedule 1	At the same time as Schedule 1 to the <i>Medicare Levy Amendment (DisabilityCare Australia) Act 2013</i> commences.	28 May 2013

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Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

## 3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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## **Schedule 1—Amendments**

### ***Fringe Benefits Tax Act 1986***

#### **1 Section 6**

Omit “46.5%”, substitute “47%”.

#### **2 Application of amendment**

The amendment made by this Schedule applies to the year of tax beginning on 1 April 2014 and later years of tax.

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*[Minister’s second reading speech made in—  
House of Representatives on 15 May 2013  
Senate on 16 May 2013]*