



Income Tax Amendment Regulations 2004 (No. 5)¹

Statutory Rules 2004 No. 248²

I, PHILIP MICHAEL JEFFERY, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Income Tax Assessment Act 1936*.

Dated 5 August 2004

P. M. JEFFERY
Governor-General

By His Excellency's Command

MALCOLM BROUGH
Minister for Revenue and Assistant Treasurer

1 Name of Regulations

These Regulations are the *Income Tax Amendment Regulations 2004 (No. 5)*.

2 Commencement

These Regulations commence on the date of their notification in the *Gazette*.

3 Amendment of *Income Tax Regulations 1936*

Schedule 1 amends the *Income Tax Regulations 1936*.

Schedule 1 Amendments

(regulation 3)

[1] Subregulation 152A (2), definition of *permanent establishment*

omit

broad-exemption

[2] Regulation 152C

substitute

152C Listed countries and section 404 countries

- (1) For the definition of *listed country* in subsection 320 (1) of the Act, a foreign country or a part of a foreign country listed in Part 1 of Schedule 10 is declared to be a listed country for the purposes of Part X of the Act.
- (2) For the definition of *section 404 country* in subsection 320 (1) of the Act, a foreign country or a part of a foreign country listed in Part 2 of Schedule 10 is declared to be a section 404 country for the purposes of Part X of the Act.

[3] **Schedule 10, heading**
substitute

**Schedule 10 Listed countries and section
404 countries**
(regulation 152C)

[4] **Schedule 10, Part 1, heading**
substitute

Part 1 Listed countries

[5] **Schedule 10, Part 2, heading**
substitute

Part 2 Section 404 countries

Notes

1. These Regulations amend Statutory Rules 1936 No. 94, as amended by 1939 Nos. 6 and 42; 1940 Nos. 138 and 289; 1941 Nos. 120 and 327; 1942 Nos. 339 and 553; 1943 Nos. 80, 127 and 151; 1944 Nos. 90 and 124; 1945 Nos. 12, 85, 169 and 192; 1946 No. 135; 1947 Nos. 77 and 173; 1948 Nos. 115 and 162; 1949 Nos. 25 and 50; 1950 Nos. 63 and 101; 1951 Nos. 136 and 157; 1952 Nos. 89, 90 and 102; 1953 Nos. 55 and 88; 1954 Nos. 11, 99 and 112; 1955 No. 23; 1956 Nos. 34, 35 (repealed by 1956 No. 96) and 96; 1957 Nos. 39 and 74; 1958 Nos. 27 and 70; 1959 Nos. 25 and 81; 1960 Nos. 44 and 74; 1962 Nos. 15, 44 and 112; 1963 Nos. 53 and 92; 1964 Nos. 74, 121 and 134; 1965 Nos. 133 and 187; 1966 No. 156; 1967 Nos. 112 and 126; 1968 No. 1; 1969 No. 68; 1970 Nos. 43, 126, 168 and 213; 1971 Nos. 120 and 148; 1972 Nos. 48, 50 and 137; 1973 No. 266; 1974 Nos. 193, 226 and 267; 1975 Nos. 88, 89, 99, 101 and 213; 1976 Nos. 115, 188 and 212; 1977 Nos. 77, 107 and 248; 1978 Nos. 85 and 193; 1979 Nos. 126 and 239; 1980 Nos. 86, 137 and 149; 1981 Nos. 116 and 360; 1982 Nos. 115, 128, 267 and 280; 1983 Nos. 79, 87, 111, 213 and 319; 1984 Nos. 172, 286, 408 and 416; 1985 Nos. 21, 148, 274 and 278; 1986 No. 325; Acts Nos. 28, 49 and 112, 1986; Statutory Rules 1987 Nos. 92 and 120; 1988 Nos. 196, 208, 262, 381, 382, 383 and 384; Act No. 97, 1988; Statutory Rules 1989 Nos. 67, 80, 115 (as amended by 1989 No. 358), 123, 124, 141, 250 and 358; 1990 Nos. 19, 126, 151, 152, 192, 347, 390, 398 and 468; 1991 Nos. 20, 121, 156, 158, 240, 300, 301, 390 and 391; 1992 Nos. 38, 129, 216, 313 and 449; 1993 Nos. 15, 46, 47, 65, 91, 159, 202, 216, 275, 288 and 370; 1994 Nos. 95, 96, 127, 174, 195, 219, 399, 412, 460, 461 and 462; 1995 Nos. 58, 107, 139, 152, 153, 194, 316, 356, 381, 382, 383 and 447; Act No. 30, 1995; Statutory Rules 1996 Nos. 38, 56, 114, 124, 133, 150, 185, 274, 320, 345 and 346; 1997 Nos. 68, 141, 148, 169, 176, 191, 196, 197, 270, 338, 368 and 416; 1998 Nos. 14, 92, 129, 163, 313 and 348; 1999 Nos. 79, 80 and 114; Act No. 60, 1999; Statutory Rules 2000 Nos. 39, 72, 90, 117, 229 and 262; 2001 Nos. 81, 100, 104, 107, 163 and 289; 2002 Nos. 44, 45, 101, 111, 169, 215 and 302; 2003 Nos. 204, 215, 262 and 372; 2004 Nos. 37, 80, 115 and 146.
2. Notified in the *Commonwealth of Australia Gazette* on 12 August 2004.