



# Fringe Benefits Tax Amendment Regulations 2006 (No. 1)<sup>1</sup>

**Select Legislative Instrument 2006 No. 103**

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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 *Fringe Benefits Tax Assessment Act 1986*.

Dated 8 May 2006

P. M. JEFFERY  
Governor-General

By His Excellency's Command

PETER DUTTON  
Minister for Revenue and Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *Fringe Benefits Tax Amendment Regulations 2006 (No. 1)*.

**2 Commencement**

These Regulations are taken to have commenced on 1 April 2006.

**3 Amendment of *Fringe Benefits Tax Regulations 1992***

Schedule 1 amends the *Fringe Benefits Tax Regulations 1992*.

**Schedule 1 Amendments**

(regulation 3)

**[1] Regulation 6**

*substitute*

**6 Approved worker entitlement funds (Act s 58PB)**

For paragraph 58PB (2) (a) of the Act, the funds mentioned in Schedule 3 are prescribed.

**[2] After Schedule 2***insert***Schedule 3 Prescribed approved worker entitlement funds**

(regulation 6)

<b>Item</b>	<b>Name of Fund</b>	<b>Date of effect</b>
1	The Alsynite Employees' Entitlement Trust	1 April 2005
2	AMCA ACT Industry Development Training and Redundancy Trust	1 April 2005
3	Australian Construction Industry Redundancy Trust	1 April 2003
4	The Austral Refrigeration Employees' Entitlement Trust	1 April 2005
5	BERT Fund No. 2	1 April 2003
6	Building Industry Redundancy Scheme Trust	1 April 2003
7	Contracting Industry Redundancy Trust (Queensland)	1 April 2003
8	Construction Industry Complying Portable Sick Leave Pay Scheme	1 April 2003
9	Electrical Industry Severance Scheme	1 April 2003
10	Ensham Production and Engineering Employees' Leave Entitlements Trust	1 April 2006
11	J&P Richardson Industries Group Employee Entitlement Trust	1 April 2003
12	KBAus Employees' Entitlement Trust (Knorr-Bremse Australia Pty Ltd)	1 April 2006
13	Mechanical and Electrical Redundancy Trust	1 April 2003
14	Metal and Engineering Construction and Contracting Industries Complying Portable Sick Leave Pay Scheme	1 April 2003
15	National Entitlement Security Trust	1 April 2003

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<b>Item</b>	<b>Name of Fund</b>	<b>Date of effect</b>
16	The Port Kembla Coal Terminal Employees' Entitlements Trust	1 April 2005
17	Redundancy and Employee Entitlements Fund	1 April 2006
18	Redundancy Payment Approved Worker Entitlement Fund 1	1 April 2003
19	Redundancy Payment Approved Worker Entitlement Fund 2	1 April 2003
20	Secure Employee Entitlements Trust	1 April 2003
21	Severance payment scheme — Electrical Contractors Association of Western Australia (Inc)	1 April 2003
22	Trust Employees' Entitlement Service	1 April 2004
23	Victorian Contract Cleaning Industry Portable Long Service Leave Fund	1 April 2003
24	WA Construction Industry Redundancy (No. 2) Fund	1 April 2003

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**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See [www.frli.gov.au](http://www.frli.gov.au).