

Fringe Benefits Tax Amendment Regulations 2009 (No. 1)¹

Select Legislative Instrument 2009 No. 246

I, QUENTIN BRYCE, 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 17 September 2009

QUENTIN BRYCE Governor-General

By Her Excellency's Command

NICK SHERRY Assistant Treasurer

1 Name of Regulations

These Regulations are the *Fringe Benefits Tax Amendment Regulations* 2009 (No. 1).

2 Commencement

These Regulations are taken to have commenced as follows:

- (a) on 1 June 2005 regulations 1, 2 and 3 and Schedule 1;
- (b) on 11 March 2009 regulation 4 and Schedule 2;
- (c) on 28 April 2009 regulation 5 and Schedule 3.

3 Amendment of *Fringe Benefits Tax Regulations* 1992 Schedule 1 amends the *Fringe Benefits Tax Regulations* 1992.

- 4 Amendment of *Fringe Benefits Tax Regulations* 1992 Schedule 2 amends the *Fringe Benefits Tax Regulations* 1992.
- 5 Amendment of *Fringe Benefits Tax Regulations* 1992 Schedule 3 amends the *Fringe Benefits Tax Regulations* 1992.

Schedule 1 Amendment taken to have commenced on 1 June 2005

(regulation 3)

[1] Schedule 3, after item 21

insert

21B Tronics Employee Entitlement Scheme 1 June 2005 Trust

Schedule 2 Amendment taken to have commenced on 11 March 2009

(regulation 4)

[1] Schedule 3, after item 21

insert

21A Shaw's Darwin Transport Employees' Entitlement Trust

11 March 2009

Schedule 3 Amendment taken to have commenced on 28 April 2009

(regulation 5)

[2] Schedule 3, after item 10

insert

10A Fisher & Paykel Termination Funding 28 April 2009

Note

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