



Taxation Administration Amendment Regulations 2010 (No. 4)¹

Select Legislative Instrument 2010 No. 335

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 *Taxation Administration Act 1953*.

Dated 8 December 2010

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

BILL SHORTEN
Assistant Treasurer

1 Name of Regulations

These Regulations are the *Taxation Administration Amendment Regulations 2010 (No. 4)*.

2 Commencement

These Regulations commence on 1 January 2011.

3 Amendment of *Taxation Administration Regulations 1976*

Schedule 1 amends the *Taxation Administration Regulations 1976*.

4 Application

The amendment made by Schedule 1 applies in relation to a fund payment (within the meaning given by section 12-405 of Schedule 1 to the *Taxation Administration Act 1953*) made in relation to the net income of a trust that was derived on or after 1 January 2011.

Schedule 1 Amendment

(regulation 3)

[1] Subregulation 44E (2), table, after item 41

insert

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|----|-----------|----------------|
| 42 | Gibraltar | 1 January 2011 |
| 43 | Guernsey | 1 January 2011 |

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>.