



# **Taxation Administration Amendment Regulations 2010 (No. 4)<sup>1</sup>**

**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*

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.frl.gov.au>.