



# **Taxation Administration Amendment Regulation 2012 (No. 4)<sup>1</sup>**

## **Select Legislative Instrument 2012 No. 153**

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Taxation Administration Act 1953*.

Dated 28 June 2012

QUENTIN BRYCE  
Governor-General  
By Her Excellency's Command

DAVID BRADBURY  
Assistant Treasurer

## Section 1

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### 1 Name of regulation

This regulation is the *Taxation Administration Amendment Regulation 2012 (No. 4)*.

### 2 Commencement

This regulation commences on 1 July 2012.

### 3 Amendment of *Taxation Administration Regulations 1976*

Schedule 1 amends the *Taxation Administration Regulations 1976*.

## Schedule 1 Amendments

(section 3)

### [1] Subregulation 44E (2), table, after item 56

*insert*

57	Cook Islands	1 July 2012
58	Macau	1 July 2012
59	Mauritius	1 July 2012
60	Republic of Korea	1 July 2012

### [2] After subregulation 44E (2)

*insert*

- (3) Items 57 to 60 of the table in subregulation (2) apply in relation to a fund payment (within the meaning given by section 12-405 of Schedule 1 to the Act) made on or after 1 July 2012 and in respect of an income year commencing on or after 1 July 2012.

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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.comlaw.gov.au](http://www.comlaw.gov.au).