



Tax and Superannuation Laws Amendment (2014 Measures No. 3) Regulation 2014

Select Legislative Instrument No. 176, 2014

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd),
Governor-General of the Commonwealth of Australia, acting with the
advice of the Federal Executive Council, make the following regulation.

Dated 13 November 2014

Peter Cosgrove
Governor-General

By His Excellency's Command

Mathias Cormann
Minister for Finance
for the Treasurer

OPC60469 - A

1 Name

This is the *Tax and Superannuation Laws Amendment (2014 Measures No. 3) Regulation 2014*.

2 Commencement

This instrument commences on the day after it is registered.

3 Authority

This instrument is made under the following Acts:

- (a) the *Income Tax Assessment Act 1936*;
- (b) the *Taxation Administration Act 1953*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 2—Amendment of the Income Tax Regulations 1936

1 At the end of regulation 7A

Add:

- ; (c) duty with Operation OKRA in Iraq, including within the land territory, internal waters, territorial sea, airspace and superjacent airspace of Iraq, starting on 9 August 2014 and ending on 30 June 2015.

No. 176, 2014

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Regulation 2014*

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