



# **Income Tax Assessment (1936 Act) Amendment (Operations Paladin and Augury Eligible Duty) Regulations 2021**

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I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 08 July 2021

David Hurley  
Governor-General

By His Excellency's Command

Michael Sukkar  
Assistant Treasurer, Minister for Housing and Minister for Homelessness, Social and  
Community Housing

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## 1 Name

This instrument is the *Income Tax Assessment (1936 Act) Amendment (Operations Paladin and Augury Eligible Duty) Regulations 2021*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	10 July 2021

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under the *Income Tax Assessment Act 1936*.

## 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 1—Amendments

### *Income Tax Assessment (1936 Act) Regulation 2015*

#### **1 Subsection 6(3) (table item 2, column 2, paragraph (b))**

Repeal the paragraph, substitute:

(b) the land area, territorial waters, airspace and superjacent airspace of the following countries:

- (i) Iraq;
- (ii) Jordan;
- (iii) Syria;
- (iv) the United Arab Emirates

#### **2 Subsection 6(3) (after table item 5)**

Insert:

5AA	Australian Defence Force on Operation Paladin	The land area, territorial waters, airspace and superjacent airspace of the following countries: (a) Egypt; (b) Israel; (c) Jordan; (d) Lebanon; (e) Syria	1 July 2020
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#### **3 At the end of Part 9**

Add:

### **26 Application of the *Income Tax Assessment (1936 Act) Amendment (Operations Paladin and Augury Eligible Duty) Regulations 2021***

The amendment made by item 1 of Schedule 1 to the *Income Tax Assessment (1936 Act) Amendment (Operations Paladin and Augury Eligible Duty) Regulations 2021* applies in relation to duty on or after 1 December 2020.