

2010-2011

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

**Tax Laws Amendment (2011 Measures
No. 6) Bill 2011**

No. , 2011

(Treasury)

**A Bill for an Act to amend the law relating to
taxation, and for related purposes**

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1 **A Bill for an Act to amend the law relating to**
2 **taxation, and for related purposes**

3 The Parliament of Australia enacts:

4 **1 Short title**

5 This Act may be cited as the *Tax Laws Amendment (2011*
6 *Measures No. 6) Act 2011.*

7 **2 Commencement**

8 (1) Each provision of this Act specified in column 1 of the table
9 commences, or is taken to have commenced, in accordance with
10 column 2 of the table. Any other statement in column 2 has effect
11 according to its terms.
12

Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedule 1	The day this Act receives the Royal Assent.	
3. Schedule 2, Part 1	The day this Act receives the Royal Assent.	
4. Schedule 2, Part 2	The later of: (a) immediately after the commencement of the provision(s) covered by table item 3; and (b) the same time as item 4 of Schedule 1 to the <i>Acts Interpretation Amendment Act 2011</i> commences. However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	
5. Schedule 3, Part 1	22 February 2011.	22 February 2011
6. Schedule 3, Part 2	The day this Act receives the Royal Assent.	
7. Schedule 3, Part 3, Division 1	1 July 2013.	1 July 2013
8. Schedule 3, Part 3, Division 2	1 July 2014.	1 July 2014
9. Schedule 3, Part 3, Division 3	1 July 2015.	1 July 2015

1 Note: This table relates only to the provisions of this Act as originally
2 enacted. It will not be amended to deal with any later amendments of
3 this Act.

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

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2
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3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

1 **Schedule 1—Better Start for Children with**
2 **Disability initiative**
3

4 ***Income Tax Assessment Act 1997***

5 **1 Section 11-15 (table item headed “social security or like**
6 **payments”)**

7 After:
ABSTUDY scheme, payment under..... Subdivision 52-E

8 insert:
Better Start for Children with Disability initiative, Outer
Regional and Remote payment under 52-172

9 **2 After section 52-170**

10 Insert:

11 **52-172 Outer Regional and Remote payments under the Better Start**
12 **for Children with Disability initiative are exempt**

13 Payments known as Outer Regional and Remote payments under
14 the Better Start for Children with Disability initiative are exempt
15 from income tax.

16 **3 Application provision**

17 The amendments made by this Schedule apply in relation to payments
18 made in:

- 19 (a) the 2011-12 income year; and
20 (b) later income years.
21

1 **Schedule 2—Fly-in fly-out arrangements for**
2 **Australians working overseas**

3 **Part 1—Main amendments**

4 ***Fringe Benefits Tax Assessment Act 1986***

5 **1 At the end of paragraph 47(7)(a)**

6 Add:

7 or (iii) at a remote location that is not in a State or internal
8 Territory; and

9 Note: For the Territory of Christmas Island and the Territory of Cocos
10 (Keeling) Islands, see section 157.

11 **2 At the end of subparagraph 47(7)(b)(i)**

12 Add “or”.

13 **3 At the end of sub-subparagraph 47(7)(b)(iii)(B)**

14 Add “and”.

15 **4 At the end of subparagraph 47(7)(d)(i)**

16 Add “or”.

17 **5 At the end of sub-subparagraph 47(7)(d)(iii)(B)**

18 Add “and”.

19 **6 After paragraph 47(7)(d)**

20 Insert:

21 (e) it would be unreasonable to expect the employee to travel on
22 a daily basis on work days between:

23 (i) that usual place of employment; and

24 (ii) the location of the employee’s usual place of residence;

25 having regard to the location of those places;

26 **7 Subsection 47(7)**

1 Omit “and, having regard to the location of that usual place of
2 employment and the location of the employee’s usual place of
3 residence, it would be unreasonable to expect the employee to travel
4 between those places on work days on a daily basis,”.

5 **8 Subsection 136(1)**

6 Insert:

7 *internal Territory* has a meaning affected by subsection 157(1).

8 Note: See also paragraph 17(pe) of the *Acts Interpretation Act 1901*.

9 **9 Application provision**

10 The amendment made by item 1 of this Schedule applies to benefits
11 provided on or after 1 July 2009.
12

1 **Part 2—Amendments contingent on the Acts**
2 **Interpretation Amendment Act 2011**

3 *Fringe Benefits Tax Assessment Act 1986*

4 **10 Subsection 136(1) (note at the end of the definition of**
5 ***internal Territory*)**

6 Omit “paragraph 17(pe)”, substitute “section 2B”.
7

1 **Schedule 3—Deductible gift recipients**

2 **Part 1—Amendments commencing on 22 February**
3 **2011**

4 *Income Tax Assessment Act 1997*

5 **1 Section 30-65 (cell at table item 7.2.3, column headed**
6 **“Fund, authority or institution”)**

7 Repeal the cell, substitute:
WorldSkills Australia

8 **2 Section 30-315 (cell at table item 126, column without a**
9 **heading)**

10 Repeal the cell, substitute:
WorldSkills Australia

11

1 **Part 2—Amendments commencing on Royal Assent**

2 ***Income Tax Assessment Act 1997***

3 **3 Subsection 30-20(2) (at the end of the cell at table**
4 **item 1.2.16, column headed “Special conditions”)**

5 Add “and before 2 August 2011”.

6 **4 Subsection 30-20(2) (at the end of the cell at table**
7 **item 1.2.17, column headed “Special conditions”)**

8 Add “and before 10 November 2010”.

9 **5 Subsection 30-20(2) (at the end of the table)**

10 Add:

1.2.19	Cancer Australia	the gift must be made: (a) after 8 June 2011; and (b) for improving outcomes for Australians affected by breast cancer
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11 **6 Subsection 30-80(2) (at the end of the table)**

12 Add:

9.2.24	the Christchurch Earthquake Appeal Trust of New Zealand	the gift must be made after 21 March 2011 and before 22 March 2013
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13 **7 Section 30-315 (before table item 30)**

14 Insert:

29	Cancer Australia	item 1.2.19
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15 **8 Section 30-315 (after table item 31)**

16 Insert:

31AA	Christchurch Earthquake Appeal Trust	item 9.2.24
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17

1 **Part 3—Repeal of spent provisions**

2 **Division 1—Amendments commencing on 1 July 2013**

3 *Income Tax Assessment Act 1997*

4 **9 Subsection 30-20(2) (table item 1.2.17)**

5 Repeal the item.

6 **10 Section 30-315 (table item 27A)**

7 Repeal the item.

8 **Division 2—Amendments commencing on 1 July 2014**

9 *Income Tax Assessment Act 1997*

10 **11 Subsection 30-20(2) (table item 1.2.16)**

11 Repeal the item.

12 **12 Section 30-315 (table item 73A)**

13 Repeal the item.

14 **Division 3—Amendments commencing on 1 July 2015**

15 *Income Tax Assessment Act 1997*

16 **13 Subsection 30-80(2) (table item 9.2.24)**

17 Repeal the item.

18 **14 Section 30-315 (table item 31AA)**

19 Repeal the item.