Military Superannuation and Benefits Amendment Regulations 2000 (No. 1)

Statutory Rules 2000 No. 1

I, WILLIAM PATRICK DEANE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the Military Superannuation and Benefits Act 1991.

Dated 21 JUN 2000 2000

WILLIAM DEANE
Governor-General

By His Excellency's Command

ERIC ABETZ
Parliamentary Secretary for the Minister for Defence
Military Superannuation and Benefits Amendment Regulations 2000 (No. 1)\(^1\)

Statutory Rules 2000 No. \(^2\)
made under the

\textit{Military Superannuation and Benefits Act 1991}

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\footnotesize{2000, Military Superannuation and Benefits Amendment Regulations 2000 (No. 1)}
1 Name of Regulations

These Regulations are the *Military Superannuation and Benefits Amendment Regulations 2000 (No.2)*.

2 Commencement

These Regulations commence on 1 July 2000.

3 Amendment of Military Superannuation and Benefits Regulations

Schedule 1 amends the Military Superannuation and Benefits Regulations.
Schedule 1  Amendments
(regulation 3)

[1] Regulation 1

 substitute

1 Name of Regulations

These Regulations are the Military Superannuation and Benefits Regulations 1992.

[2] After regulation 3

 insert

4 Specification of laws (Act s 24)

For subsection 24 (3) of the Act, subsection 24 (1) of the Act does not apply in relation to taxation under a law specified in Schedule 1.

Note  Subsection 24 (1) of the Act limits the extent to which the MSBS Board and Fund are subject to taxation under a law of the Commonwealth (other than the Superannuation Contributions Tax (Assessment and Collection) Act 1997, the Income Tax Assessment Act 1936, or the Income Tax Assessment Act 1997), or a law of a State or Territory.

Under subsection 24 (3) of the Act, regulations may provide that subsection 24 (1) does not apply in relation to taxation under a specified law.
Schedule 1

Specified laws
(regulation 4)

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Notes
