



# **A New Tax System (Goods and Services Tax) Amendment Regulation 2012 (No. 4)<sup>1</sup>**

**Select Legislative Instrument 2012 No. 215**

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I, PROFESSOR MARIE BASHIR, AC, CVO, Administrator of the Government of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 30 August 2012

MARIE BASHIR  
Administrator

By Her Excellency's Command

DAVID BRADBURY  
Assistant Treasurer

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**1 Name of regulation**

This regulation is the *A New Tax System (Goods and Services Tax) Amendment Regulation 2012 (No. 4)*.

**2 Commencement**

This regulation is taken to have commenced on 1 July 2011.

**3 Amendment of *A New Tax System (Goods and Services Tax) Regulations 1999***

Schedule 1 amends the *A New Tax System (Goods and Services Tax) Regulations 1999*.

**Schedule 1 Amendments**

(section 3)

**[1] Dictionary**

*insert*

*APRA* means the Australian Prudential Regulation Authority.

**[2] Dictionary, definition of *credit union***

*substitute*

*credit union* means:

- (a) an Australian ADI listed on the APRA website as a credit union; or
- (b) an Australian ADI listed on the APRA website as an Australian-owned bank that:
  - (i) on or before 1 July 2011 was listed on the APRA website as a credit union; and
  - (ii) retains mutuality; and

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- (iii) was listed on the APRA website as a credit union at all times in the period between 1 July 2011 and the time it was listed on the APRA website as an Australian-owned bank; or
- (c) the Cairns Penny Savings & Loans Limited (ACN 087 933 757).

*Note* APRA publishes a list of Australian ADIs on its website at [www.apra.gov.au](http://www.apra.gov.au).

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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).