



Income Tax Amendment (Defence Force Income Tax Exemptions) Regulation 2015

Select Legislative Instrument No. 78, 2015

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 28 May 2015

Peter Cosgrove
Governor-General

By His Excellency's Command

Josh Frydenberg
Assistant Treasurer

OPC61254 - E

Contents

1	Name	1
2	Commencement	1
3	Authority	1
4	Schedules.....	1
Schedule 1—Amendments		2
<i>Income Tax Regulations 1936</i>		2
<i>Treasury Laws Amendment (2015 Measures No. 1) Regulation 2015</i>		4

No. 78, 2015 *Income Tax Amendment (Defence Force Income Tax Exemptions)* *i*
Regulation 2015
OPC61254 - E

1 Name

This is the *Income Tax Amendment (Defence Force Income Tax Exemptions) Regulation 2015*.

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.	2 June 2015

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 Regulations 1936

1 Regulation 7A

Repeal the regulation, substitute:

7A Declaration of eligible duty

For subsection 23AD(2) and subparagraph 23AD(3)(b)(iii) of the Act, duty with an organisation specified in an item of the following table is eligible duty if:

- (a) the duty is in an area specified in the item; and
- (b) the duty occurs:
 - (i) after the day specified in column 3 of the item; and
 - (ii) before the day (if any) specified in column 4 of the item.

Eligible duty				
Item	Column 1 Organisation	Column 2 Area	Column 3 After the day	Column 4 Before the day
1	Australian Defence Force on Operation Accordion	The land area, territorial waters, airspace and superjacent airspace of the following countries: (a) the Kingdom of Bahrain; (b) the State of Qatar; (c) the United Arab Emirates.	30 June 2014	1 July 2016
2	Australian Defence Force on Operation Augury	The land area, territorial waters, airspace and superjacent airspace of the Hashemite Kingdom of Jordan.	3 July 2014	
3	Australian Defence Force on Operation Highroad	The land area, territorial waters, airspace and superjacent airspace of Afghanistan.	31 December 2014	1 July 2016

2 *Income Tax Amendment (Defence Force Income Tax Exemptions) Regulation 2015* No. 78, 2015

OPC61254 - E

Eligible duty				
Item	Column 1 Organisation	Column 2 Area	Column 3 After the day	Column 4 Before the day
4	Australian Defence Force on Operation Manitou	The sea (including adjacent ports and the area within a 10 kilometres radius of such ports) and superjacent airspace of: (a) the Arabian Sea north of latitude 11°00'00"S and west of longitude 68°00'00"E; and (b) the Gulf of Aden; and (c) the Gulf of Oman; and (d) the Persian Gulf; and (e) the Red Sea; and (f) the Strait of Hormuz.	30 June 2014	1 July 2016
5	Australian Defence Force on Operation Okra	The following areas: (a) the land area, territorial waters, airspace and superjacent airspace of the following countries: (i) Albania; (ii) Bosnia and Herzegovina; (iii) Bulgaria; (iv) Croatia; (v) Cyprus; (vi) Czech Republic; (vii) Estonia; (viii) Hungary; (ix) Iraq; (x) Kuwait; (xi) Montenegro; (xii) Poland; (xiii) Romania (xiv) the Hashemite Kingdom of Jordan; (xv) the Kingdom of Bahrain;	8 August 2014	1 July 2016

Schedule 1 Amendments

Eligible duty				
Item	Column 1 Organisation	Column 2 Area	Column 3 After the day	Column 4 Before the day
		(xvi) the State of Qatar; (xvii) the United Arab Emirates; (b) the waters and superjacent airspace of the Persian Gulf.		
6	United Nations— Assistance Mission in Afghanistan (Operation Palate II)	The land area, territorial waters, airspace and superjacent airspace of Afghanistan.	26 June 2005	1 January 2016

***Treasury Laws Amendment (2015 Measures No. 1)
Regulation 2015***

2 Item 15 of Schedule 1

Repeal the item.

4 *Income Tax Amendment (Defence Force Income Tax Exemptions)
Regulation 2015* No. 78, 2015
OPC61254 - E