



Statutory Rules 1991 No. 1

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**Income Tax Regulations<sup>2</sup> (Amendment)**

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia,  
acting with the advice of the Federal Executive Council, make the  
following Regulations under the *Income Tax Assessment Act 1936*.

Dated 20 November 1991.

**BILL HAYDEN**

Governor-General

By His Excellency's Command,

**J KERIN .**

Treasurer

**1. Amendment**

1.1 The Income Tax Regulations are amended as set out in these Regulations.

[NOTE: These Regulations commence on gazettal: see *Acts Interpretation Act 1901*, s. 48]

**2. Regulation 135 (Interpretation)**

2.1 Paragraph 135 (2) (b):

Omit the paragraph.

2.2 Subregulation 135 (4):

Omit the subregulation. substitute:

“(4) If, under the *Income Tax (International Agreements) Act 1953*, an agreement within the meaning of that Act has the force of law in relation to withholding tax:

- (a) in respect of dividends derived on or after a particular day; or
- (b) on income derived by a non-resident on or after a particular day:

the country other than Australia that is a party to the agreement is a prescribed country for the purposes of this Division on and from that day.”.

**3. Regulation 136 (Deductions from dividends)****3.1 Paragraph 136 (2) (c):**

Omit “(d)”, substitute “(d), (e), (f) or (g)”.

**3.2 Subregulation 136 (2):**

Add at the end:

“or

(c) where:

- (i) the address referred to in paragraph (a) in relation to the holder, or any holder, as the case may be, of the share or stock is in the Republic of Fiji; or
- (ii) the company has been authorised or directed by the holder, or any holder, as the case may be, to pay dividends in respect of the share or stock at a place in the Republic of Fiji;

20% of the dividend; or

(f) where:

- (i) the address referred to in paragraph (a) in relation to the holder, or any holder, as the case may be, of the share or stock is in the Kingdom of Thailand; or
- (ii) the company has been authorised or directed by the holder, or any holder, as the case may be, to pay dividends in respect of the share or stock at a place in the Kingdom of Thailand;

30% of the dividend; or

(g) where:

- (i) the address referred to in paragraph (a) in relation to the holder, or any holder, as the case may be, of the share or stock is in the Republic of Kiribati; or
- (ii) the company has been authorised or directed by the holder, or any holder, as the case may be, to pay dividends in respect of the share or stock at a place in the Republic of Kiribati;

20% of the dividend.”.

**3.3 Paragraph 136 (3) (c):**

Omit “(d)”, substitute “(d), (e), (f) or (g)”.

**3.4 Subregulation 136 (3):**

Add at the end:

“or

- (c) where the prescribed country of which the person referred to in paragraph (b) is a resident is the Republic of Fiji—20% of the dividend or of the part of the dividend; or
- (f) where the prescribed country of which the person referred to in paragraph (b) is a resident is the Kingdom of Thailand—30% of the dividend or of the part of the dividend; or

- (g) where the prescribed country of which the person referred to in paragraph (b) is a resident is the Republic of Kiribati—20% of the dividend or of the part of the dividend.”.

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NOTES

1. Notified in the *Commonwealth of Australia Gazette* on 1991.

27 November

2. Statutory Rules 1936 No. 94 as amended by 1939 Nos. 6 and 42; 1940 Nos. 138 and 289; 1941 Nos. 120 and 327; 1942 Nos. 339 and 553; 1943 Nos. 80, 127 and 151; 1944 Nos. 90 and 124; 1945 Nos. 12, 85, 169 and 192; 1946 No. 135; 1947 Nos. 77 and 173; 1948 Nos. 115 and 162; 1949 Nos. 25 and 50; 1950 Nos. 63 and 101; 1951 Nos. 136 and 157; 1952 Nos. 89, 90 and 102; 1953 Nos. 55 and 88; 1954 Nos. 11, 99 and 112; 1955 No. 23; 1956 Nos. 34, 35 and 96; 1957 Nos. 39 and 74; 1958 Nos. 27 and 70; 1959 Nos. 25 and 81; 1960 Nos. 44 and 74; 1962 Nos. 15, 44 and 112; 1963 Nos. 53 and 92; 1964 Nos. 74, 121 and 134; 1965 Nos. 133 and 187; 1966 No. 156; 1967 Nos. 112 and 126; 1968 No. 1; 1969 No. 68; 1970 Nos. 43, 126, 168 and 213; 1971 Nos. 120 and 148; 1972 Nos. 48, 50 and 137; 1973 No. 266; 1974 Nos. 193, 226 and 267; 1975 Nos. 88, 89, 99, 101 and 213; 1976 Nos. 115, 188 and 212; 1977 Nos. 77, 107 and 248; 1978 Nos. 85 and 193; 1979 Nos. 126 and 239; 1980 Nos. 86, 137 and 149; 1981 Nos. 116 and 360; 1982 Nos. 115, 128, 267 and 280; 1983 Nos. 79, 87, 111, 213 and 319; 1984 Nos. 172, 286, 408 and 416; 1985 Nos. 21, 148, 274 and 278; 1986 No. 325 and Acts Nos. 28, 49 and 112, 1986; 1987 Nos. 92 and 120; 1988 Nos. 196, 208, 262, 381, 382, 383 and 384 and Act No. 97, 1988; 1989 Nos. 67, 80, 115, 123, 124, 141, 250 and 358; 1990 Nos. 19, 126, 151, 152, 192, 347, 390, 398 and 468; 1991 Nos. 20, 121, 156 and 158.

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