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Department.

Statutory Rules 1995 No. <sup>L</sup>1

383/

## 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

<sup>L</sup>

1995.

29 November/

<sup>L</sup>

BILL HAYDEN/

Governor-General

By His Excellency's Command,

<sup>L</sup>

Assistant Treasurer

GEORGE GEAR/

### 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 83 (Rate of deductions—rebatale ETP annuities and rebatale superannuation pensions)

### 2.1 Paragraph 83 (d):

Omit the formula, substitute:

$$15\% \times \left\{ \frac{\text{Amount of the rebatable superannuation pension}}{\frac{\text{Deductible 27H amount}}{\text{Number of instalments of rebatable superannuation pension}}} - \text{s. 159SS amount} \right\} \times \text{rebatale proportion of rebatable superannuation pension}$$

### 2.2 Paragraph 83 (e):

Omit the formula, substitute:

$$15\% \times \left\{ \frac{\text{Amount of the rebatable ETP annuity}}{\frac{\text{Deductible 27H amount}}{\text{Number of instalments of annuity}}} - \text{rebatale proportion of annuity} \right\}$$

### 2.3 Definition of “Final percentage”:

Omit the definition.

### 2.4 Insert the following definitions:

“**rebatale proportion of annuity**” is:

- (a) if a proportion of the rebatale ETP annuity is specified by the employee under subregulation (2)—that proportion; or
- (b) in any other case—1.

“**rebatale proportion of rebatale superannuation pension**” is:

- (a) if a proportion of the rebatale superannuation pension is specified by the employee under subregulation (3)—that proportion; or
- (b) in any other case—1.”.

### 2.5 Add at the end:

“(2) For the purposes of paragraph (a) of the definition of ‘rebatale proportion of annuity’ in subregulation (1), the employee may specify a proportion (being less than 1) of the rebatale ETP

annuity in respect of a year of income by notice in writing to the employer.

“(3) For the purposes of paragraph (a) of the definition of ‘rebtable proportion of rebtable superannuation pension’ in subregulation (1), the employee may specify a proportion (being less than 1) of the rebtable superannuation pension in respect of a year of income by notice in writing to the employer.”.

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### NOTES

1. Notified in the *Commonwealth of Australia Gazette* on *L* 1995. *6 December/*
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 (repealed by 1956 No. 96) 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; Acts Nos. 28, 49 and 112, 1986; Statutory Rules 1987 Nos. 92 and 120; 1988 Nos. 196, 208, 262, 381, 382, 383 and 384; Act No. 97, 1988; Statutory Rules 1989 Nos. 67, 80, 115 (as amended by 1989 No. 358), 123, 124, 141, 250 and 358; 1990 Nos. 19, 126, 151, 152, 192, 347, 390, 398 and 468; 1991 Nos. 20, 121, 156, 158, 240, 300, 301, 390 and 391; 1992 Nos. 38, 129, 216, 313 and 449; 1993 Nos. 15, 46, 47, 65, 91, 159, 202, 216, 275, 288 and 370; 1994 Nos. 95, 96, 127, 174, 195, 219, 399, 412, 460, 461 and 462; 1995 Nos. 58, 107, 139, 152, 153, 194 and 316; Act No. 30, 1995.

*9/ 356, 381 and 382/*