



TRIPLICAT

Administering Department

2001B00269

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## Fringe Benefits Tax Amendment Regulations 2001 (No. 2)<sup>1</sup>

Statutory Rules 2001 No. 2<sup>2</sup>

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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 *Fringe Benefits Tax Assessment Act 1986*.

Dated 28 JUN 2001 2001

**WILLIAM DEANE**  
Governor-General

By His Excellency's Command

C. R. KEMP  
Assistant Treasurer

**1 Name of Regulations**

These Regulations are the *Fringe Benefits Tax Amendment Regulations 2001* (No. ✓).

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**2 Commencement**

These Regulations are taken to have commenced on 1 April 2000.

**3 Amendment of *Fringe Benefits Tax Regulations 1992***

Schedule 1 amends the *Fringe Benefits Tax Regulations 1992*.

**Schedule 1 Amendment**

(regulation 3)

**[1] After subregulation 3B (4)**

*insert*

(4A) The application of a car, by an employee, for travel between the employee's place of residence and a place where the employee is required to carry out the employee's duties is an excluded fringe benefit in relation to a year of tax starting on or after 1 April 2000 if:

- (a) the employee is a member of a police service; and
- (b) the car is used by that police service; and
- (c) the employee has the car at or near the employee's place of residence to enable the employee to respond to an event involving the possible commission of a crime or a possible threat to public safety; and

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- (d) the car is fitted with:
- (i) a police radio; and
  - (ii) concealed or portable warning lights; and
  - (iii) concealed or portable sirens; and
- (e) the application of the car to a private use is taken to constitute a benefit within the meaning of subsection 7 (1) of the Act.
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### Note

1. These Regulations amend Statutory Rules 1992 No. 130, as amended by 1993 Nos. 105 and 148; 1994 No. 196; 2000 Nos. 40, 127, 228 and 251; 2001 No. 36.
2. Notified in the *Commonwealth of Australia Gazette* on / 2001.

5 July

2001, /

*Fringe Benefits Tax Amendment Regulations*  
2001 (No. /)

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