



2004B00034

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Fringe Benefits Tax Amendment Regulations 2004 (No. 1)¹

Statutory Rules 2004 No. ²

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I, PHILIP MICHAEL JEFFERY, 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 19 FEB 2004 2004

PM Jeffery

Governor-General

By His Excellency's Command

HELEN COONAN

Minister for Revenue and Assistant Treasurer

1 Name of Regulations

These Regulations are the *Fringe Benefits Tax Amendment Regulations 2004 (No. 1)*.

2 Commencement

These Regulations are taken to have commenced on 1 April 2003.

3 Amendment of *Fringe Benefits Tax Regulations 1992*

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

Schedule 1 Amendment

(regulation 3)

[1] After regulation 3E

insert

6 Approved worker entitlement funds (Act s 58PB)

For paragraph 58PB (2) (a) of the Act, the following funds are prescribed:

- (a) Australian Construction Industry Redundancy Trust;
- (b) BERT Fund No. 2;
- (c) Construction Industry Complying Portable Sick Leave Pay Scheme;
- (d) J&P Richardson Industries Group Employee Entitlement Trust;
- (e) Metal and Engineering Construction and Contracting Industries Complying Portable Sick Leave Pay Scheme;
- (f) National Entitlement Security Trust;
- (g) Redundancy Payment Approved Worker Entitlement Fund 1;

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- (h) Redundancy Payment Approved Worker Entitlement Fund 2;
(i) Secure Employee Entitlements Trust.
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Notes

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 Nos. 36, 188, 289 and 321; 2002 No. 301; 2003 No. 38.
2. Notified in the *Commonwealth of Australia Gazette* on 26 February 2004.