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2004B00405

Fringe Benefits Tax Amendment Regulations 2004 (No. 4)¹

Statutory Rules 2004 No. $\dot{\wedge}$ ²

347

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 1 DEC 2004 2004

PM Jeffery

Governor-General

By His Excellency's Command

MALCOLM BROUGH
Minister for Revenue and Assistant Treasurer

1 Name of Regulations

These Regulations are the *Fringe Benefits Tax Amendment Regulations 2004 (No. 4)*.

2 Commencement

These Regulations are taken to have commenced on 1 April 2004.

3 Amendment of *Fringe Benefits Tax Regulations 1992*

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

Schedule 1 Amendments

(regulation 3)

[1] Paragraph 6 (p)

omit

Fund.

insert

Fund;

[2] After paragraph 6 (p)

insert

(q) Trust Employees' Entitlement Service.

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; 2004 Nos. 28, 50 and 51.

2. Notified in the *Commonwealth of Australia Gazette* on 4 2004, 8 December