

Fringe Benefits Tax Amendment Regulations 2009 (No. 1)¹

Select Legislative Instrument 2009 No. 246

I, QUENTIN BRYCE, 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 17 September 2009

QUENTIN BRYCE Governor-General

By Her Excellency's Command

NICK SHERRY Assistant Treasurer

1 Name of Regulations

These Regulations are the *Fringe Benefits Tax Amendment Regulations* 2009 (No. 1).

2 Commencement

These Regulations are taken to have commenced as follows:

- (a) on 1 June 2005 regulations 1, 2 and 3 and Schedule 1;
- (b) on 11 March 2009 regulation 4 and Schedule 2;
- (c) on 28 April 2009 regulation 5 and Schedule 3.

3 Amendment of *Fringe Benefits Tax Regulations* 1992 Schedule 1 amends the *Fringe Benefits Tax Regulations* 1992.

- 4 Amendment of *Fringe Benefits Tax Regulations* 1992 Schedule 2 amends the *Fringe Benefits Tax Regulations* 1992.
- 5 Amendment of *Fringe Benefits Tax Regulations* 1992 Schedule 3 amends the *Fringe Benefits Tax Regulations* 1992.

Schedule 1 Amendment taken to have commenced on 1 June 2005

(regulation 3)

[1] Schedule 3, after item 21

insert

21B Tronics Employee Entitlement Scheme 1 June 2005 Trust

Schedule 2 Amendment taken to have commenced on 11 March 2009

(regulation 4)

[1] Schedule 3, after item 21

insert

21A Shaw's Darwin Transport Employees' Entitlement Trust

11 March 2009

Schedule 3 Amendment taken to have commenced on 28 April 2009

(regulation 5)

[2] Schedule 3, after item 10

insert

10A Fisher & Paykel Termination Funding 28 April 2009

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See http://www.frli.gov.au.