



# **A New Tax System (Goods and Services Tax) Amendment Regulations 2011 (No. 1)<sup>1</sup>**

**Select Legislative Instrument 2011 No. 108**

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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 *A New Tax System (Goods and Services Tax) Act 1999*.

Dated 16 June 2011

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

BILL SHORTEN  
Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *A New Tax System (Goods and Services Tax) Amendment Regulations 2011 (No. 1)*.

**2 Commencement**

These Regulations commence on the day after they are registered.

**3 Amendment of *A New Tax System (Goods and Services Tax) Regulations 1999***

Schedule 1 amends the *A New Tax System (Goods and Services Tax) Regulations 1999*.

**Schedule 1 Amendments**

(regulation 3)

**[1] Subregulation 40-5.09 (3), table, item 10**

*substitute*

10 Securities, including:

- (a) a debenture described in paragraph (a), (b), (c), (e) or (f) of the definition of ***debenture*** in section 9 of the *Corporations Act 2001*; and
- (b) a document issued by an individual that would be a debenture if it were issued by a body corporate; and
- (c) a scheme described in paragraph (e), (i) or (m) of the definition of ***managed investment scheme*** in section 9 of the *Corporations Act 2001*; and
- (d) the capital of a partnership or trust

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**[2] Dictionary, definition of *Australian ADI****omit*

Corporations Law.

*insert**Corporations Act 2001.***[3] Dictionary, definition of *externally-administered body corporate****omit*

in the Corporations Law.

*insert*by section 9 of the *Corporations Act 2001*.**[4] Dictionary, definition of *securities****omit*

Corporations Law.

*insert**Corporations Act 2001.*

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**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>.