



Taxation Administration Amendment Regulation 2012 (No. 2)¹

Select Legislative Instrument 2012 No. 92

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Taxation Administration Act 1953*.

Dated 24 May 2012

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

WAYNE SWAN
Treasurer

1 Name of regulation

This regulation is the *Taxation Administration Amendment Regulation 2012 (No. 2)*.

2 Commencement

This regulation commences on the commencement of Schedule 3 to the *Clean Energy (Tax Laws Amendments) Act 2011*.

3 Amendment of *Taxation Administration Regulations 1976*

Schedule 1 amends the *Taxation Administration Regulations 1976*.

Schedule 1 Amendments

(section 3)

[1] Paragraphs 24 (d) and (e)

substitute

- (d) a rebate for low income aged persons and pensioners mentioned in section 160AAAA of the *Income Tax Assessment Act 1936*;
- (e) for a year of income commencing before 1 July 2012—70% of the rebate mentioned in section 159N of the *Income Tax Assessment Act 1936*;
- (f) for a year of income commencing on 1 July 2012, 1 July 2013 or 1 July 2014—18% of the rebate mentioned in section 159N of the *Income Tax Assessment Act 1936*.

[2] Paragraph 26 (1) (j)*substitute*

- (j) whether the individual is entitled to a rebate for low income aged persons and pensioners mentioned in section 160AAAA of the *Income Tax Assessment Act 1936*;

Note

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