Commonwealth Coat of Arms

Income Tax Amendment Regulation 2013 (No. 3)

Select Legislative Instrument No. 201, 2013

I, Quentin Bryce AC CVO, Governor‑General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Income Tax Assessment Act 1936*.

Dated 05 August 2013

Quentin Bryce

Governor‑General

By Her Excellency’s Command

David Bradbury

Assistant Treasurer

Contents

1 Name of regulation 1

2 Commencement 1

3 Authority 1

4 Schedule(s) 1

Schedule 1—Amendments 2

Income Tax Regulations 1936 2

1 Name of regulation

This regulation is the *Income Tax Amendment Regulation 2013 (No. 3)*.

2 Commencement

This regulation commences on the day after it is registered.

3 Authority

This regulation is made under the *Income Tax Assessment Act 1936.*

4 Schedule(s)

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Income Tax Regulations 1936

1 Paragraph 7A(b)

Omit “31 December 2013”, substitute “31 December 2014”.