

Treasury Laws Amendment (2015 Measures No. 1) Regulation 2015

Select Legislative Instrument No. 39, 2015

made under the

A New Tax System (Goods and Services Tax) Act 1999, the A New Tax System (Wine Equalisation Tax) Act 1999, the Corporations Act 2001, the Fringe Benefits Tax Assessment Act 1986, the Income Tax Assessment Act 1936, the Income Tax Assessment Act 1997, the Product Grants and Benefits Administration Act 2000, the Superannuation Contributions Tax (Assessment and Collection) Act 1997, the Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997, the Superannuation (Government Co‑contribution for Low Income Earners) Act 2003, the Superannuation Guarantee (Administration) Act 1992, the Superannuation (Unclaimed Money and Lost Members) Act 1999 and the Taxation Administration Act 1953

**Compilation No. 1**

**Compilation date:** 2 June 2015

**Includes amendments up to:** SLI No. 78, 2015

**Registered:** 3 June 2015

**About this compilation**

**This compilation**

This is a compilation of the *Treasury Laws Amendment (2015 Measures No. 1) Regulation 2015* that shows the text of the law as amended and in force on 2 June 2015 (the ***compilation date***).

This compilation was prepared on 2 June 2015.

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

**Uncommenced amendments**

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on ComLaw (www.comlaw.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on ComLaw for the compiled law.

**Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

**Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on ComLaw for the compiled law.

**Self‑repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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1 Name

This is the *Treasury Laws Amendment (2015 Measures No. 1) Regulation 2015*.

2 Commencement

Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information | |
| --- | --- |
| Column 1 | Column 2 |
| Provisions | Commencement |
| 1. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table | The day after this instrument is registered. |
| 2. Schedule 1, Part 1 | 1 July 2015. |
| 3. Schedule 1, Part 2 | The day after this instrument is registered. |
| 4. Schedules 2 and 3 | The day after this instrument is registered. |

3 Authority

This instrument is made under the following Acts:

(a) the *A New Tax System (Goods and Services Tax) Act 1999*;

(b) the *A New Tax System (Wine Equalisation Tax) Act 1999*;

(c) the *Corporations Act 2001*;

(d) the *Fringe Benefits Tax Assessment Act 1986*;

(e) the *Income Tax Assessment Act 1936*;

(f) the *Income Tax Assessment Act 1997*;

(g) the *Product Grants and Benefits Administration Act 2000*;

(h) the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*;

(i) the *Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997*;

(j) the *Superannuation (Government Co‑contribution for Low Income Earners) Act 2003*;

(k) the *Superannuation Guarantee (Administration) Act 1992*;

(l) the *Superannuation (Unclaimed Money and Lost Members) Act 1999*;

(m) the *Taxation Administration Act 1953*.

4 Schedules

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 relating to the Treasury Legislation Amendment (Repeal Day) Act 2015 etc.

Part 1—Amendments commencing 1 July 2015

Fringe Benefits Tax Regulations 1992

1 Regulation 3

Repeal the regulation, substitute:

3 Definitions

In these Regulations:

***Act*** means the *Fringe Benefits Tax Assessment Act 1986*.

***disabled persons’ car parking permit*** means a permit, label or other document:

(a) issued by the appropriate authority in a State or Territory; and

(b) authorising the parking of a car in a disabled persons’ car parking space.

***disabled persons’ car parking space*** means a car parking space:

(a) in a public car parking area; and

(b) designated for the exclusive use of disabled persons.

***member of the Defence force*** means a member of the Defence force to whom the *Defence Force Discipline Act 1982* applies.

2 Subregulation 4(1)

Omit “(1)”.

3 Subregulation 4(2)

Repeal the subregulation.

4 Regulations 11 and 13

Repeal the regulations.

5 Subregulation 13A(1)

Omit “(1)” (first occurring).

6 Subregulation 13A(2)

Repeal the subregulation.

7 Regulations 18 to 24

Repeal the regulations.

8 Schedules 1 and 2

Repeal the Schedules.

Income Tax (Excluded STBs) Regulations

9 The whole of the Regulations

Repeal the Regulations.

Income Tax (Farm Management Deposits) Regulations 1998

10 Regulation 3

Omit “in exceptional circumstances or”.

11 Part 2 of Schedule 2 (paragraph (a))

Repeal the paragraph.

Income Tax Regulations 1936

12 Regulation 2

Repeal the regulation, substitute:

2 Definitions

In these Regulations:

***Act*** means the *Income Tax Assessment Act 1936*.

***ESS interest*** has the meaning given by subsection 83A‑10(1) of the *Income Tax Assessment Act 1997*.

13 Regulation 6

Repeal the regulation, substitute:

6 Prescribed class of persons (Act, subsection 23AB(2))

For subsection 23AB(2) of the Act, members of the Australian Federal Police who are members of the force, created by the United Nations, for keeping peace in Cyprus are a prescribed class of persons.

14 Regulation 7

Repeal the regulation.

16 Subregulation 12(1A)

Repeal the subregulation.

17 Regulations 13, 14AA and 19

Repeal the regulations.

18 Part 4A

Repeal the Part.

19 Part 6

Repeal the Part.

20 Paragraphs 150AD(b) and (c)

Repeal the paragraphs, substitute:

(a) if the relevant income‑recipient’s rebate income of the year of income does not exceed his or her rebate threshold—the taxpayer’s rebate amount; or

(b) if the relevant income‑recipient’s rebate income of the year of income exceeds his or her rebate threshold—the taxpayer’s rebate amount, reduced by 12.5 cents for each $1 of the amount of the excess.

21 Subregulation 152(1)

Omit “commencing on or after 1 July 2003”.

22 Regulation 152C (heading)

Repeal the heading, substitute:

152C Listed countries

23 Subregulation 152C(1)

Omit “(1)” (first occurring).

24 Subregulation 152C(1)

Omit “Part 1 of”.

25 Subregulation 152C(2)

Repeal the subregulation.

26 Paragraph 152F(a)

Omit “91”, substitute “90”.

27 Paragraph 152F(c)

Omit “External Tax Law”, substitute “Foreign Tax Act”.

28 Paragraphs 152F(e) to (g)

Repeal the paragraphs, substitute:

(e) sections CQ 1 to CQ 3 (inclusive) and sections EX 1 to EX 27 (inclusive) of the Income Tax Act 2007 of New Zealand;

(f) Part 9A of the Taxation (International and Other Provisions) Act 2010 of the United Kingdom;

(g) Chapter 3A of Part 2 of the Corporation Tax Act 2009 of the United Kingdom;

29 Regulation 152G

Omit “paragraph 1(b) of Article 2 of the Swiss agreement within the meaning of the *Income Tax (International Agreements) Act 1953*”, substitute “paragraph 3(b) of Article 2 of the Swiss convention within the meaning of the *International Tax Agreements Act 1953*”.

30 Regulations 171 and 172

Repeal the regulations.

31 Regulation 173

Omit “shall be given to the Commissioner at the place where, under these Regulations, the return of the company is to be furnished”, substitute “must be given to the Commissioner in the approved form”.

32 Regulations 174 and 175

Repeal the regulations.

33 At the end of Part 15

Add:

202 Transitional arrangements arising out of the *Treasury Laws Amendment (2015 Measures No. 1) Regulation 2015*

The repeal made by item 17 of Schedule 1 to the *Treasury Laws Amendment (2015 Measures No. 1) Regulation 2015* applies in relation to quarters or financial years (as the case requires) beginning on or after 1 July 2015.

34 Schedule 5

Repeal the Schedule.

35 Schedule 10

Repeal the Schedule, substitute:

Schedule 10—Listed countries

Note: See regulation 152C.

| Listed countries |
| --- |
| Canada |
| France |
| Germany |
| Japan |
| New Zealand |
| United Kingdom of Great Britain and Northern Ireland |
| United States of America |

Product Grants and Benefits Administration Regulations 2000

36 Regulation 3

Repeal the following definitions:

(a) definition of ***eligible location***;

(b) definition of ***fuel***;

(c) definition of ***fuel retailer***.

37 Regulations 4 to 4AB and 5 to 8

Repeal the regulations.

38 Schedule 1

Repeal the Schedule.

Superannuation Contributions Tax (Assessment and Collection) Regulations 1997

39 Regulations 6, 7, 8, 11, 13, 14, 15 and 18

Repeal the regulations.

40 Schedule 10

Repeal the Schedule.

Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Regulations 1997

41 Regulations 8, 9, 12, 14, 15, 16 and 19

Repeal the regulations.

42 Schedule 5

Repeal the Schedule.

Superannuation (Government Co‑contribution for Low Income Earners) Regulations 2004

43 Regulation 3 (definition of *allocated surplus amount*)

Repeal the definition.

44 Regulation 3

Insert:

***approved form*** has the meaning given by section 388‑50 in Schedule 1 to the *Taxation Administration Act 1953*.

45 Regulation 3

Repeal the following definitions:

(a) definition of ***contributed amounts***;

(b) definition of ***reasonably attributable to interest***;

(c) definition of ***supplier***.

46 Regulation 6

Repeal the regulation.

47 Subregulations 12(2) to (5)

Repeal the subregulations, substitute:

(2) The information must be given in the approved form.

48 Regulations 13 to 16

Repeal the regulations.

49 Subregulation 18(1) (note)

Omit “paragraph 12 (2) (a)”, substitute “subsection 12(2)”.

50 Regulations 19 to 21, 22 and 23

Repeal the regulations.

51 Schedule 1

Repeal the Schedule.

Superannuation Guarantee (Administration) Regulations 1993

52 Regulation 2

Repeal the following definitions:

(a) definition of ***effective***;

(b) definition of ***preferred address for service***.

53 Regulations 8, 9 and 12 to 15

Repeal the regulations.

54 Schedule 3

Repeal the Schedule.

Superannuation (Unclaimed Money and Lost Members) Regulations 1999

55 Part 5

Repeal the Part.

56 Schedule 1

Repeal the Schedule.

Taxation Administration Regulations 1976

57 Regulation 2 (definition of *deposit‑taking institution*)

Repeal the definition.

58 Regulations 3, 9 and 10

Repeal the regulations.

59 Regulation 11

Repeal the regulation, substitute:

11 Expenses for certain attendances (Act s 353‑10 in Schedule 1)

(1) This regulation applies to an entity (a ***witness***) that is required to attend before the Commissioner or an officer authorised by the Commissioner under paragraph 353‑10(1)(b) in Schedule 1 to the Act.

(2) The scale of expenses set out in Schedule 2 is prescribed to be allowed to the witness.

(3) However subregulation (2) does not apply if the witness is required to attend before the Commissioner or an officer authorised by the Commissioner:

(a) in relation to the witness’s own obligations under a taxation law; or

(b) in relation to the obligations of another entity under a taxation law if the witness is an agent or representative of the other entity; or

(c) in relation to the obligations of another entity under a taxation law if the witness’s financial affairs are interrelated with the financial affairs of the other entity.

60 Regulation 12

Repeal the regulation.

61 Paragraph 12A(1)(b)

Omit “under the Act or these Regulations”, substitute “under a taxation law”.

62 Subregulation 12B(1)

Omit “in accordance with this regulation”, substitute “in the approved form”.

63 Subregulations 12B(2) and (3)

Repeal the subregulations.

64 Subregulations 12B(4) and (5)

Omit “under the Act or these Regulations”, substitute “under a taxation law”.

65 Regulation 12C

Omit “(for example, by regulation 10)”, substitute “(for example, by the approved form for a return)”.

66 Subregulation 12D(2)

Omit “under the Act and these Regulations”, substitute “under the taxation laws”.

67 Regulation 12E

Omit “under the Act or these Regulations”, substitute “under a taxation law”.

68 Subregulation 12F(1)

Omit “the Act and these Regulations”, substitute “the taxation laws”.

69 Subregulation 13(2)

Repeal the subregulation, substitute:

(2) For the purposes of paragraph 14S(4)(a) of the Act, a person is informed, as prescribed, of the making of a departure prohibition order if a copy of the order is served in accordance with regulation 12F.

70 Regulations 14 and 15

Repeal the regulations, substitute:

14 Service of notification (Act s 14T)

(1) For the purposes of subsection 14T(4) of the Act, notification of the revocation or variation of a departure prohibition order is served, as prescribed, on a person if a document containing the particulars of the revocation or variation is served in accordance with regulation 12F.

(2) For the purposes of subsection 14T(5) of the Act, notification of a decision referred to in that subsection is served, as prescribed, on a person if a document containing the particulars of the decision is served in accordance with regulation 12F.

15 Service of copies of departure authorisation certificates (Act s 14U)

(1) For the purposes of subsection 14U(3) of the Act, a copy of a departure authorization certificate is served, as prescribed, on a person if the copy is served in accordance with regulation 12F.

(2) For the purposes of subsection 14U(4) of the Act, notification of a decision referred to in that subsection is served, as prescribed, on a person if a document containing particulars of the decision is served in accordance with regulation 12F.

71 Regulation 17

Repeal the regulation, substitute:

17 Prescribed provisions (Act s 16)

For the purposes of sub‑subparagraph 16(2)(a)(i)(B) of the Act, subsection 353‑10(3) in Schedule 1 to the Act is prescribed.

72 Subregulation 18(2)

Repeal the subregulation, substitute:

(2) The person must pay the tax‑related liability using a method approved by the Commissioner and in accordance with any instructions provided by the Commissioner.

73 Regulation 20

Repeal the regulation.

74 Regulations 24 and 26

Repeal the regulations.

75 Subregulation 30(1)

Omit “(2), (3), (4) or (5)”, substitute “(2) or (5)”.

76 Paragraph 30(2)(a)

Repeal the paragraph, substitute:

(a) the individual gives to an entity a declaration under subsection 15‑50(1) or (3) in Schedule 1 to the Act about a matter.

77 Subregulation 30(4)

Repeal the subregulation.

78 Regulations 31 to 33

Repeal the regulations.

79 Subregulation 45(1)

Repeal the subregulation.

80 Subregulation 45(2)

Omit “A certificate, notice or other document bearing the written, printed or stamped name (including a facsimile of the signature)”, substitute “A document bearing the name (however produced)”.

81 At the end of regulation 45

Add:

(3) A document given under a taxation law that purports to be signed by the authority of the Commissioner is as effective for all purposes under the taxation laws as if it had been signed personally by the Commissioner.

(4) Any notice that, under a taxation law, is to be given to an entity by the Commissioner may be given to the entity by an officer who is authorised by the Commissioner to do so.

82 Clause 1 of Schedule 2

Omit “*High Court Rules 1952*”, substitute “*High Court Rules 2004*”.

83 Paragraphs 2(a) and (b) of Schedule 2

Omit “High Court Rules 1952”, substitute “*High Court Rules 2004*”.

Part 2—Amendments commencing day after registration

A New Tax System (Goods and Services Tax) Regulations 1999

84 Subdivision 38‑E (heading)

Repeal the heading, substitute:

Subdivision 38‑E—Exports and other supplies for consumption outside the indirect tax zone

85 Subparagraph 40‑5.09(1)(a)(iii)

Omit “Australia”, substitute “the indirect tax zone”.

86 Sub‑subparagraph 70‑5.02A(1)(a)(i)(A)

Omit “Australia” (wherever occurring), substitute “the indirect tax zone”.

87 Subparagraph 70‑5.02A(1)(a)(ii)

Omit “Australia”, substitute “the indirect tax zone”.

88 Regulation 70‑5.02C (example)

Omit “Australia” (wherever occurring), substitute “the indirect tax zone”.

89 Paragraph 168‑5.02(d)

Omit “Australia”, substitute “the indirect tax zone”.

90 Subdivision 168‑2 (heading)

Repeal the heading, substitute:

Subdivision 168‑2—Departure from the indirect tax zone

91 Regulations 168‑5.06 to 168‑5.08

Omit “Australia” (wherever occurring), substitute “the indirect tax zone”.

92 Paragraphs 168‑5.10(2)(c) and (3)(b)

Omit “Australia”, substitute “the indirect tax zone”.

93 Paragraph 168‑5.13(c)

Omit “Australia”, substitute “the indirect tax zone”.

94 Subregulations 168‑5.14(2) and (3)

Omit “Australia”, substitute “the indirect tax zone”.

95 Paragraphs 168‑5.15(1)(a) and 168‑5.16(1)(a)

Omit “Australia”, substitute “the indirect tax zone”.

96 Subclause 1(1) of Schedule 5 (definition of *specified departure date*)

Omit “Australia”, substitute “the indirect tax zone”.

97 Schedule 5 (table 1)

Omit “Australian side of the Customs barrier”, substitute “indirect tax zone side of the Customs barrier”.

98 Schedule 5 (table 1, rule 1, column 3, paragraph (a))

Omit “Australia”, substitute “the indirect tax zone”.

99 Schedule 5 (table 1, rule 1, column 4)

Omit “Australia”, substitute “the indirect tax zone”.

100 Schedule 5 (table 1, rule 2, column 3, subparagraph (b)(i))

Omit “Australia”, substitute “the indirect tax zone”.

101 Schedule 5 (table 1, rule 7, column 3)

Omit “Australia”, substitute “the indirect tax zone”.

102 Schedule 5 (table 1, rule 8, column 5)

Omit “Australia”, substitute “the indirect tax zone”.

103 Schedule 5 (table 2, rule 1, column 3, paragraph (a))

Omit “Australia”, substitute “the indirect tax zone”.

104 Schedule 5 (table 2, rule 1, column 4, paragraph (a))

Omit “Australia”, substitute “the indirect tax zone”.

105 Schedule 5 (table 2, rule 2, column 3)

Omit “Australian”, substitute “indirect tax zone”.

106 Schedule 5 (table 2, rule 4, column 3, paragraph (c))

Omit “Australian”, substitute “indirect tax zone”.

107 Dictionary

Repeal the following definitions:

(a) definition of ***100% subsidiary***;

(b) definition of ***ABN***.

108 Dictionary (definition of *acquisition*)

Repeal the definition, substitute:

***acquisition***, in relation to the provision or disposal of an interest—see regulation 40‑5.05.

109 Dictionary

Repeal the following definitions:

(a) definition of ***company***;

(b) definition of ***connected with Australia***;

(c) definition of ***consideration***;

(d) definition of ***Enterprise***;

(e) definition of ***financial supply*;**

(f)definition of ***gift‑deductible entity***;

(g)definition of ***GST***;

(h)definition of ***GST branch***;

(i)definition of ***GST‑free***;

(j)definition of ***GST group***;

(k)definition of ***GST joint venture***;

(l)definition of ***GST return***;

(m) definition of ***input tax credit***;

(n) definition of ***input taxed***;

(o) definition of ***joint venture operator***;

(p) definition of ***member***;

(q) definition of ***money***;

(r) definition of ***Participant*** (in relation to a joint venture);

(s) definition of ***partnership***;

(t) definition of ***price***;

(u) definition of ***recipient***;

(v) definition of ***recipient created tax invoice***;

(w) definition of ***reduced credit acquisition***;

(x) definition of ***registered***;

(y) definition of ***required to be registered***;

(z) definition of ***supply***;

(za) definition of ***taxable supply***;

(zb) definition of ***taxation law***;

(zc) definition of ***tax invoice***.

110 Dictionary (definition of *TRS verification facility*)

Omit “Australia” (first occurring), substitute “the indirect tax zone”.

A New Tax System (Wine Equalisation Tax) Regulations 2000

111 Paragraph 25‑5.02(1)(b)

Omit “Australia”, substitute “the indirect tax zone”.

112 Subregulation 25‑5.02(2)

Omit “Australia”, substitute “the indirect tax zone”.

Taxation Administration Regulations 1976

113 Regulation 21A

Insert:

***indirect tax zone*** has the same meaning as in the *A New Tax System (Goods and Services Tax) Act 1999*.

114 Subregulation 21B(1)

Omit “For subsection 62C(1) of the Act”, substitute “For paragraph 105‑125(1)(a) in Schedule 1 to the Act”.

115 Subregulation 21C(1)

Omit “For subsection 62C(1) of the Act”, substitute “For paragraph 105‑125(1)(b) in Schedule 1 to the Act”.

116 Subregulation 21D(1)

Omit “For section 62C of the Act”, substitute “For subsection 105‑125(2) in Schedule 1 to the Act”.

117 Paragraphs 21D(1)(b) and (c)

Omit “Australia”, substitute “the indirect tax zone”.

118 Subregulation 21E(2)

Omit “For subsection 62C(1) of the Act”, substitute “For subsection 105‑125(2) in Schedule 1 to the Act”.

Schedule 2—Amendments relating to car expenses and valuation of gifts

Income Tax Assessment Regulations 1997

1 Paragraph 30‑212.02(c)

After “more”, insert “than”.

2 Part 2 of Schedule 1 (at the end of the table)

Add:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 18 | 2014‑15 | 65.00 | 76.00 | 77.00 |

Schedule 3—Amendments relating to low income superannuation contributions

Corporations Regulations 2001

1 Subregulation 7.9.20(2A)

Omit “must”, substitute “may”.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Endnotes about misdescribed amendments and other matters are included in a compilation only as necessary.

**Abbreviation key—Endnote 2**

The abbreviation key sets out abbreviations that may be used in the endnotes.

**Legislation history and amendment history—Endnotes 3 and 4**

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

**Misdescribed amendments**

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the amendment is set out in the endnotes.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
| A = Act | orig = original |
| ad = added or inserted | par = paragraph(s)/subparagraph(s) |
| am = amended | /sub‑subparagraph(s) |
| amdt = amendment | pres = present |
| c = clause(s) | prev = previous |
| C[x] = Compilation No. x | (prev…) = previously |
| Ch = Chapter(s) | Pt = Part(s) |
| def = definition(s) | r = regulation(s)/rule(s) |
| Dict = Dictionary | Reg = Regulation/Regulations |
| disallowed = disallowed by Parliament | reloc = relocated |
| Div = Division(s) | renum = renumbered |
| exp = expires/expired or ceases/ceased to have | rep = repealed |
| effect | rs = repealed and substituted |
| F = Federal Register of Legislative Instruments | s = section(s)/subsection(s) |
| gaz = gazette | Sch = Schedule(s) |
| LI = Legislative Instrument | Sdiv = Subdivision(s) |
| LIA = *Legislative Instruments Act 2003* | SLI = Select Legislative Instrument |
| (md) = misdescribed amendment | SR = Statutory Rules |
| mod = modified/modification | Sub‑Ch = Sub‑Chapter(s) |
| No. = Number(s) | SubPt = Subpart(s) |
| o = order(s) | underlining = whole or part not |
| Ord = Ordinance | commenced or to be commenced |

Endnote 3—Legislation history

| Number and year | FRLI registration | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- |
| 39, 2015 | 30 Mar 2015 (F2015L00367) | Sch 1 (items 1–83): 1 July 2015 (s 2(1) item 2) Remainder: 31 Mar 2015 (s 2(1) items 1, 3, 4) |  |
| 78, 2015 | 1 June 2015 (F2015L00771) | Sch 1 (item 2): 2 June 2015 (s 2(1) item 1) | — |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| **Schedule 1** |  |
| item 15 | rep No 78, 2015 |