

Income Tax Amendment (Defence Force Income Tax Exemptions) Regulation 2015

Select Legislative Instrument No. 78, 2015

I, General the Honourable Sir Peter Cosgrove AK MC (Ret’d), Governor‑General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation.

Dated 28 May 2015

Peter Cosgrove

Governor‑General

By His Excellency’s Command

Josh Frydenberg

Assistant Treasurer

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1 Name

 This is the *Income Tax Amendment (Defence Force Income Tax Exemptions) Regulation 2015*.

2 Commencement

 (1) 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 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this instrument | The day after this instrument is registered. | 2 June 2015 |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

 (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

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

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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Income Tax Regulations 1936

1 Regulation 7A

Repeal the regulation, substitute:

7A Declaration of eligible duty

 For subsection 23AD(2) and subparagraph 23AD(3)(b)(iii) of the Act, duty with an organisation specified in an item of the following table is eligible duty if:

 (a) the duty is in an area specified in the item; and

 (b) the duty occurs:

 (i) after the day specified in column 3 of the item; and

 (ii) before the day (if any) specified in column 4 of the item.

| Eligible duty |
| --- |
|  | Column 1 | Column 2 | Column 3 | Column 4 |
| Item | Organisation | Area | After the day | Before the day |
| 1 | Australian Defence Force on Operation Accordion | The land area, territorial waters, airspace and superjacent airspace of the following countries:(a) the Kingdom of Bahrain;(b) the State of Qatar;(c) the United Arab Emirates. | 30 June 2014 | 1 July 2016 |
| 2 | Australian Defence Force on Operation Augury  | The land area, territorial waters, airspace and superjacent airspace of the Hashemite Kingdom of Jordan. | 3 July 2014 |  |
| 3 | Australian Defence Force on Operation Highroad | The land area, territorial waters, airspace and superjacent airspace of Afghanistan. | 31 December 2014 | 1 July 2016 |
| 4 | Australian Defence Force on Operation Manitou | The sea (including adjacent ports and the area within a 10 kilometres radius of such ports) and superjacent airspace of:(a) the Arabian Sea north of latitude 11°00′00″S and west of longitude 68°00′00″E; and(b) the Gulf of Aden; and(c) the Gulf of Oman; and(d) the Persian Gulf; and(e) the Red Sea; and(f) the Strait of Hormuz. | 30 June 2014 | 1 July 2016 |
| 5 | Australian Defence Force on Operation Okra | The following areas:(a) the land area, territorial waters, airspace and superjacent airspace of the following countries:(i) Albania;(ii) Bosnia and Herzegovina;(iii) Bulgaria;(iv) Croatia;(v) Cyprus;(vi) Czech Republic;(vii) Estonia;(viii) Hungary;(ix) Iraq;(x) Kuwait;(xi) Montenegro;(xii) Poland;(xiii) Romania(xiv) the Hashemite Kingdom of Jordan;(xv) the Kingdom of Bahrain;(xvi) the State of Qatar;(xvii) the United Arab Emirates;(b) the waters and superjacent airspace of the Persian Gulf. | 8 August 2014 | 1 July 2016 |
| 6 | United Nations—Assistance Mission in Afghanistan (Operation Palate II) | The land area, territorial waters, airspace and superjacent airspace of Afghanistan. | 26 June 2005 | 1 January 2016 |

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

2 Item 15 of Schedule 1

Repeal the item.