

EXPOSURE DRAFT

2013-2014

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

EXPOSURE DRAFT

Treasury Legislation Amendment (Repeal Day) Bill 2014

No. , 2014

(Treasury)

**A Bill for an Act to amend the law relating to
taxation, superannuation and shareholdings in
certain financial sector companies, and for related
purposes**

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1
2 **A Bill for an Act to amend the law relating to**
3 **taxation, superannuation and shareholdings in**
4 **certain financial sector companies, and for related**
5 **purposes**

6 The Parliament of Australia enacts:

7 **1 Short title**

8 This Act may be cited as the *Treasury Legislation Amendment*
9 *(Repeal Day) Act 2014*.

10 **2 Commencement**

- 11 (1) Each provision of this Act specified in column 1 of the table
12 commences, or is taken to have commenced, in accordance with
13 column 2 of the table. Any other statement in column 2 has effect
14 according to its terms.
15

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedule 1	The day this Act receives the Royal Assent.	
3. Schedule 2, Part 1, Division 1	The day this Act receives the Royal Assent.	
4. Schedule 2, Part 1, Division 2	The later of: (a) 90 days after the day this Act receives the Royal Assent; and (b) 1 July 2015.	
5. Schedule 2,	The day this Act receives the Royal Assent.	

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Commencement information

Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details

Parts 2 and 3

6. Schedules 3 and 4	The day this Act receives the Royal Assent.	
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Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

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

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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Employer reporting of superannuation contributions on payslips **Schedule 1**

1 **Schedule 1—Employer reporting of**
2 **superannuation contributions on**
3 **payslips**
4

5 *Superannuation Industry (Supervision) Act 1993*

6 **1 Section 4 (table item dealing with Part No. 29B)**

7 Repeal the item.

8 **2 Subparagraph 6(1)(g)(ii)**

9 Omit “numbers); and”, substitute “numbers).”.

10 **3 Paragraph 6(1)(h)**

11 Repeal the paragraph.

12 **4 Subsection 10(1) (definition of *Fair Work Inspector*)**

13 Repeal the definition.

14 **5 Subsection 10(1) (definition of *industrial instrument*)**

15 Repeal the definition.

16 **6 Part 29B**

17 Repeal the Part.

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Schedule 2 Consolidation and repeal of tax provisions

Part 1 Administrative provisions

1 **Schedule 2—Consolidation and repeal of tax**
2 **provisions**

3 **Part 1—Administrative provisions**

4 **Division 1—Consolidation of administrative provisions**

5 *Income Tax Assessment Act 1997*

6 **1 Subsection 214-5(6)**

7 Omit “and sections 214-50 and 214-85 of this Act”, substitute “,
8 sections 214-50 and 214-85 of this Act and section 350-10 in
9 Schedule 1 to the *Taxation Administration Act 1953*”.

10 *Petroleum Resource Rent Tax Assessment Act 1987*

11 **2 Subsection 98C(3) (note)**

12 Omit “section 106”, substitute “section 106 of this Act and
13 section 350-10 in Schedule 1 to the *Taxation Administration Act 1953*”.

14 **3 At the end of subsection 102(3)**

15 Add “of this Act or paragraph 353-10(1)(c) in Schedule 1 to the
16 *Taxation Administration Act 1953*”.

17 **4 Paragraph 23(4)(d) of Schedule 2**

18 Omit “(evidence)”, substitute “of this Act and section 350-10 in
19 Schedule 1 to the *Taxation Administration Act 1953* (evidence)”.

20 *Superannuation (Government Co-contribution for Low*
21 *Income Earners) Act 2003*

22 **5 Paragraph 14(1)(c)**

23 After “sections 30 and 31 of this Act”, insert “, or requirements by the
24 Commissioner under paragraph 353-10(1)(a) in Schedule 1 to the
25 *Taxation Administration Act 1953* for the purpose of the administration
26 or operation of this Act”.

EXPOSURE DRAFT

Consolidation and repeal of tax provisions **Schedule 2**
Administrative provisions **Part 1**

1 ***Taxation Administration Act 1953***

2 **6 After section 2A**

3 Insert:

4 **2B Act binds the Crown**

5 This Act binds the Crown in each of its capacities. However, it
6 does not make the Crown liable to a pecuniary penalty or to be
7 prosecuted for an offence.

8 **7 Section 350-1 in Schedule 1**

9 Omit “certain”.

10 **8 Section 350-5 in Schedule 1**

11 Repeal the section, substitute:

12 **350-5 Application of Subdivision**

13 This Subdivision applies in relation to all *taxation laws.

14 **9 Subsection 350-10(1) in Schedule 1 (table item 2)**

15 Repeal the item, substitute:

- | | | |
|---|--|--|
| 2 | (a) a notice of *assessment under a *taxation law; or
(b) a declaration under:
(i) subsection 165-40(1) or 165-45(3) of the *GST Act; or
(ii) subsection 75-40(1) or 75-45(3) of the <i>Fuel Tax Act 2006</i> ; or
(c) a notice under section 18-140 in this Schedule, or under section 102UR, 177EA or 177EB of the <i>Income Tax Assessment Act 1936</i> ; | (a) the assessment or declaration was properly made, or the notice was properly given; and
(b) except in proceedings under Part IVC of this Act on a review or appeal relating to the assessment, declaration or notice—the amounts and particulars of the assessment, declaration or notice are correct. |
|---|--|--|

EXPOSURE DRAFT

Schedule 2 Consolidation and repeal of tax provisions

Part 1 Administrative provisions

1 **10 After subsection 350-10(3) in Schedule 1**

2 Insert:

3 (3A) A document that is provided to the Commissioner under a *taxation
4 law, and that purports to be made or signed by or on behalf of an
5 entity, is prima facie evidence that the document was made by the
6 entity or with the authority of the entity.

7 **11 Subsection 353-10(1) in Schedule 1**

8 Repeal the subsection, substitute:

- 9 (1) The Commissioner may by notice in writing require you to do all
10 or any of the following:
- 11 (a) to give the Commissioner any information that the
12 Commissioner requires for the purpose of the administration
13 or operation of a *taxation law;
 - 14 (b) to attend and give evidence before the Commissioner, or an
15 individual authorised by the Commissioner, for the purpose
16 of the administration or operation of a taxation law;
 - 17 (c) to produce to the Commissioner any documents in your
18 custody or under your control for the purpose of the
19 administration or operation of a taxation law.

20 Note: Failing to comply with a requirement can be an offence under
21 section 8C or 8D.

22 **12 Section 353-15 in Schedule 1 (heading)**

23 Repeal the heading, substitute:

24 **353-15 Access to premises, documents etc.**

25 **13 Subsection 353-15(1) in Schedule 1**

26 Omit “an *indirect tax law, the *MRRT law or the *Division 293 tax
27 law”, substitute “a *taxation law”.

28 **14 Paragraph 353-15(1)(a) in Schedule 1**

29 Omit “or premises”, substitute “, premises or place”.

EXPOSURE DRAFT

Consolidation and repeal of tax provisions **Schedule 2**
Administrative provisions **Part 1**

1 **15 Subsection 353-15(2) in Schedule 1**

2 Omit “or premises”, substitute “, premises or place”.

3 **16 Paragraph 353-15(3)(a) in Schedule 1**

4 Omit “or premises”, substitute “, premises or a place”.

5 **17 Paragraph 353-15(3)(b) in Schedule 1**

6 Omit “or premises”, substitute “, premises or place”.

7 **18 Section 355-200 in Schedule 1 (example)**

8 Omit “section 264 of the *Income Tax Assessment Act 1936*”, substitute
9 “paragraph 353-10(1)(c)”.

10 **Division 2—Repeals of administrative provisions**

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

12 **19 Section 31-30**

13 Repeal the section.

14 ***Fringe Benefits Tax Assessment Act 1986***

15 **20 Sections 125 to 128**

16 Repeal the sections.

17 ***Fuel Tax Act 2006***

18 **21 Section 61-17**

19 Repeal the section.

20 ***Income Tax Assessment Act 1936***

21 **22 Sections 102US, 128Q, 128X, 164, 176 and 177**

22 Repeal the sections.

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Schedule 2 Consolidation and repeal of tax provisions

Part 1 Administrative provisions

1 **23 Subsections 177EA(8) and 177EB(8)**

2 Repeal the subsections.

3 **24 Sections 263 and 264**

4 Repeal the sections.

5 **25 Subsection 264A(18)**

6 Omit “section 264”, substitute “section 353-10 in Schedule 1 to the
7 *Taxation Administration Act 1953*”.

8 **26 Subsection 264A(24)**

9 Omit “section 264 and nothing in section 264”, substitute
10 “section 353-10 in Schedule 1 to the *Taxation Administration Act 1953*
11 and nothing in that section”.

12 ***Income Tax Assessment Act 1997***

13 **27 Subsection 214-5(6)**

14 Omit “section 177 of the *Income Tax Assessment Act 1936*,
15 sections 214-50 and 214-85 of this Act and”.

16 **28 Sections 214-50, 214-85, 214-180, 292-250 and 292-470**

17 Repeal the sections.

18 ***Income Tax (Transitional Provisions) Act 1997***

19 **29 Section 214-95**

20 Repeal the section.

21 ***Petroleum Resource Rent Tax Assessment Act 1987***

22 **30 Subsection 98C(3) (note)**

23 Omit “section 106 of this Act and”.

24 **31 Subsection 102(3)**

25 Omit “paragraph 108(1)(c) of this Act or”.

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Consolidation and repeal of tax provisions **Schedule 2**
Administrative provisions **Part 1**

1 **32 Sections 105, 106, 107 and 108**

2 Repeal the sections.

3 **33 Paragraph 23(4)(d) of Schedule 2**

4 Omit “section 106 of this Act and”.

5 ***Superannuation Contributions Tax (Assessment and***
6 ***Collection) Act 1997***

7 **34 Sections 36 to 39**

8 Repeal the sections.

9 **35 Section 43 (definition of *authorised officer*)**

10 Repeal the definition.

11 ***Superannuation Contributions Tax (Members of***
12 ***Constitutionally Protected Superannuation Funds)***
13 ***Assessment and Collection Act 1997***

14 **36 Section 29**

15 Repeal the section.

16 **37 Sections 31 to 33**

17 Repeal the sections.

18 **38 Section 38 (definition of *authorised officer*)**

19 Repeal the definition.

20 ***Superannuation (Government Co-contribution for Low***
21 ***Income Earners) Act 2003***

22 **39 Subsection 5(2)**

23 Omit:

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Schedule 2 Consolidation and repeal of tax provisions

Part 1 Administrative provisions

1

2

3

- Part 6 (sections 30 to 45) tells you how the Commissioner of Taxation gathers some of the information needed for making decisions about Government co-contributions.

4

substitute:

5

6

- Part 6 (sections 32 to 39) sets out record keeping obligations and provides for infringement notices).

7

40 Paragraph 14(1)(c)

8

Omit “requests by the Commissioner under sections 30 and 31 of this Act, or”.

9

10

41 Division 1 of Part 6 (heading)

11

Repeal the heading, substitute:

12

Division 1—Record keeping obligations

13

42 Sections 30 and 31

14

Repeal the sections.

15

43 Division 3 of Part 6

16

Repeal the Division.

17

44 Section 56 (definition of *authorised person*)

18

Repeal the definition.

19

Superannuation Guarantee (Administration) Act 1992

20

45 Subsection 6(1) (definition of *authorised officer*)

21

Repeal the definition.

22

46 Sections 74 to 77

23

Repeal the sections.

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Consolidation and repeal of tax provisions **Schedule 2**
Administrative provisions **Part 1**

1 ***Superannuation (Unclaimed Money and Lost Members) Act***
2 ***1999***

3 **47 Section 8 (definition of *authorised officer*)**

4 Repeal the definition.

5 **48 Sections 45 to 47**

6 Repeal the sections.

7 ***Taxation Administration Act 1953***

8 **49 Paragraph 8J(2)(ha)**

9 Repeal the paragraph.

10 **50 Paragraph 8J(2)(k)**

11 Omit “264(1)(b) or”.

12 **51 Paragraphs 8J(2)(ma) and (nb)**

13 Repeal the paragraphs.

14 **52 Subsection 18-155(1) in Schedule 1**

15 Omit “(1)”.

16 **53 Subsection 18-155(2) in Schedule 1**

17 Repeal the subsection.

18 **54 Subsections 298-30(3) and (4) in Schedule 1**

19 Repeal the subsections.

EXPOSURE DRAFT

Schedule 2 Consolidation and repeal of tax provisions

Part 2 Repeals of penalty tax provisions

1 **Part 2—Repeals of penalty tax provisions**

2 **Division 1—Amendments**

3 *Crimes (Taxation Offences) Act 1980*

4 **55 Subsection 3(1) (paragraph (b) of the definition of *fringe***
5 ***benefits tax*)**

6 Omit “, subsection 112(4) or Part VIII”, substitute “or
7 subsection 112B(4)”.

8 **56 Subsection 3(1) (paragraph (b) of the definition of**
9 ***petroleum resource rent tax*)**

10 Omit “or Part IX”.

11 *Fringe Benefits Tax Assessment Act 1986*

12 **57 Subsection 74(8)**

13 Repeal the subsection.

14 **58 Subsection 75(2)**

15 Omit “or Part VIII”.

16 **59 Subsection 90(1)**

17 Omit “(1)”.

18 **60 Subsection 90(2)**

19 Repeal the subsection (not including the note).

20 **61 Subsection 90(2) (note)**

21 Omit “and additional tax”.

22 **62 Subsection 93(1)**

23 Omit “, or the additional tax under Part VIII,”, substitute “(including
24 additional tax)”.

EXPOSURE DRAFT

Consolidation and repeal of tax provisions **Schedule 2**
Repeals of penalty tax provisions **Part 2**

1 **63 Subsection 93(1)**
2 Omit “or the additional tax” (wherever occurring).

3 **64 Subsection 93(2)**
4 Omit “*additional tax*”, substitute “additional tax”.

5 **65 Subsection 100(4)**
6 Omit “or Part VIII”.

7 **66 Part VIII**
8 Repeal the Part.

9 **67 Subsection 129(5)**
10 Omit “or Part VIII”.

11 **68 Subsection 136(1) (definition of *assessment*)**
12 Repeal the definition, substitute:

13 *assessment* means the ascertainment of the fringe benefits taxable
14 amount of an employer of a year of tax and of the tax payable on
15 that amount.

16 ***Petroleum Resource Rent Tax Assessment Act 1987***

17 **69 Section 2 (definition of *assessment*)**
18 Repeal the definition, substitute:

19 *assessment* means the ascertainment of the amount of a person’s
20 taxable profit (or that a person has no taxable profit) in relation to a
21 year of tax and a petroleum project, and of the tax payable on that
22 amount (or that no tax is payable).

23 Note: Under clause 23 of Schedule 2, assessments may also be made for
24 starting base purposes.

25 **70 Part IX**
26 Repeal the Part.

EXPOSURE DRAFT

Schedule 2 Consolidation and repeal of tax provisions

Part 2 Repeals of penalty tax provisions

1 ***Taxation Administration Act 1953***

2 **71 Subsection 8AAB(4) (table item 5, column 3)**

3 Omit “or penalty tax”.

4 **72 Subsection 250-10(2) in Schedule 1 (cell at table item 25,**
5 **column headed “Provision”)**

6 Repeal the cell, substitute:
90

7 **73 Subsection 250-10(2) in Schedule 1 (table item 30)**

8 Repeal the item.

9 **74 Subsection 250-10(2) in Schedule 1 (table item 40, column**
10 **headed “Topic”)**

11 Omit “and additional tax”.

12 **75 Subsection 340-10(2) in Schedule 1 (table item 1, column**
13 **headed “Provision(s)”**

14 Omit “or Part VIII”.

15 **Division 2—Savings provisions**

16 **76 Object**

17 The object of this Division is to ensure that, despite the repeals and
18 amendments made by Division 1 of this Part, the full legal and
19 administrative consequences of:

- 20 (a) any act done or omitted to be done; or
21 (b) any state of affairs existing; or
22 (c) any period ending;

23 before such a repeal or amendment commences, can continue to arise
24 and be carried out, directly or indirectly through an indefinite number of
25 steps, even if some or all of those steps are taken after the repeal or
26 amendment commences.

EXPOSURE DRAFT

Consolidation and repeal of tax provisions **Schedule 2**
Repeals of penalty tax provisions **Part 2**

1 **77 Making and amending assessments, and doing other**
2 **things, in relation to past matters**

3 Even though an Act is amended by Division 1 of this Part, the
4 amendment is disregarded for the purpose of doing any of the following
5 under any Act or legislative instrument:

- 6 (a) making or amending an assessment (including under a
7 provision that is itself repealed or amended);
8 (b) exercising any right or power, performing any obligation or
9 duty or doing any other thing (including under a provision
10 that is itself repealed or amended);

11 in relation to any act done or omitted to be done, any state of affairs
12 existing, or any period ending, before the amendment commences.

13 **78 Saving of provisions about effect of assessments**

14 If a provision or part of a provision that is repealed or amended by
15 Division 1 of this Part deals with the effect of an assessment, the repeal
16 or amendment is disregarded in relation to assessments made, before or
17 after the repeal or amendment commences, in relation to any act done or
18 omitted to be done, any state of affairs existing, or any period ending,
19 before the repeal or amendment commences.

20 **79 Repeals disregarded for the purposes of dependent**
21 **provisions**

22 If the operation of a provision (the *subject provision*) of any Act or
23 legislative instrument depends to any extent on a provision of an Act,
24 and that provision is repealed by Division 1 of this Part, the repeal is
25 disregarded so far as it affects the operation of the subject provision.

26 **80 Division does not limit operation of section 7 of the Acts**
27 ***Interpretation Act 1901***

28 This Division does not limit the operation of section 7 of the *Acts*
29 *Interpretation Act 1901*.

EXPOSURE DRAFT

Schedule 2 Consolidation and repeal of tax provisions

Part 3 Other repeals and amendments

1 **Part 3—Other repeals and amendments**

2 *Income Tax Assessment Act 1936*

3 **81 Section 23AC**

4 Repeal the section.

5 **82 Subsection 79B(3A)**

6 Omit “23AC,”.

7 **83 Subsection 82L(1)**

8 Insert:

9 *prescribed stock exchange* means an approved stock exchange
10 (within the meaning of the *Income Tax Assessment Act 1997*)
11 operating in Australia.

12 **84 Section 82N**

13 Repeal the section.

14 **85 Paragraph 128F(8)(c)**

15 Omit “in a country”, substitute “in the United States of America or in
16 another country”.

17 **86 Section 202DA**

18 Repeal the section.

19 **87 Subsection 202DB(1)**

20 Omit “, at any time after the beginning of the phasing-in period for this
21 Division,”.

22 **88 Paragraph 202DB(2)(a)**

23 Omit “, at any time after the beginning of the phasing-in period for this
24 Division,”.

25 **89 Subsection 202DC(3)**

26 Omit “, after the beginning of the phasing-in period for this Division,”.

EXPOSURE DRAFT

Consolidation and repeal of tax provisions **Schedule 2**
Other repeals and amendments **Part 3**

1 **90 Paragraph 202DE(a)**

2 Omit “after the beginning of the phasing-in period for this Division,”.

3 ***Income Tax Assessment Act 1997***

4 **91 Section 11-15 (table item headed “foreign aspects of**
5 **income taxation”)**

6 Omit:

Defence Force member, pay and allowances from
performing duties in operational areas **23AC**

7

EXPOSURE DRAFT

Schedule 3 Amendment of the Financial Sector (Shareholdings) Act 1998

1 **Schedule 3—Amendment of the Financial**
2 **Sector (Shareholdings) Act 1998**
3

4 *Financial Sector (Shareholdings) Act 1998*

5 **1 Section 8**

6 Repeal the section, substitute:

7 **8 Simplified outline of this Part**

8 If a person holds a stake in a financial sector company that exceeds
9 the allowed percentage, the Federal Court may make orders to
10 ensure that the situation ceases to exist.

11 A person commits an offence if, by acquiring shares in a company
12 (alone or under an arrangement with others), the person causes or
13 worsens such a situation.

14 A person's stake is the percentage of voting power in the company
15 controlled by the person and the person's associates.

16 The allowed percentage is 15% or a higher percentage approved by
17 the Treasurer for the person on national interest grounds.

18 A person who holds a stake of no more than 15% of a financial
19 sector company may be declared by the Treasurer to have practical
20 control of the company. The person must then take steps to end
21 that control.

22 The regulations may require records to be kept, and information to
23 be given, for purposes relating to these restrictions.

24 **2 Subparagraph 23(1)(b)(i)**

25 Omit "have any", substitute "hold a".

26 **3 Subparagraph 23(1)(b)(ii)**

27 Omit "has", substitute "holds".

EXPOSURE DRAFT

Amendment of the Financial Sector (Shareholdings) Act 1998 **Schedule 3**

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4 Subparagraph 24(1)(c)(i)

Omit “have any”, substitute “hold a”.

5 Subparagraph 24(1)(c)(ii)

Omit “has”, substitute “holds”.

6 Subparagraph 25(1)(c)(i)

Omit “have any”, substitute “hold a”.

7 Subparagraph 25(1)(c)(ii)

Omit “has”, substitute “holds”.

8 Subparagraph 25(1)(f)(i)

Omit “have any”, substitute “hold a”.

9 Subparagraph 25(1)(f)(ii)

Omit “has”, substitute “holds”.

10 Paragraph 31(1)(c)

Omit “stakeholder’s stake”, substitute “stake the stakeholder holds”.

11 Subsection 31(3)

Insert:

hold, in relation to a stake in a company, has the same meaning as in Schedule 1.

12 Subsection 31(3) (definition of *increase*)

After “stake”, insert “held”.

13 Subclause 2(1) of Schedule 1

Insert:

hold, in relation to a stake in a company, has the meaning given by subclause 10(1A).

14 Subclause 2(1) of Schedule 1 (definition of *increase*)

After “stake”, insert “held”.

EXPOSURE DRAFT

Schedule 3 Amendment of the Financial Sector (Shareholdings) Act 1998

1 **15 Clause 10 of Schedule 1 (heading)**

2 Repeal the heading, substitute:

3 **10 Holding a stake in a company**

4 **16 Before subclause 10(1) of Schedule 1**

5 Insert:

6 (1A) A person *holds* a stake in a company at a particular time only if the
7 person holds a direct control interest in the company.

8 **17 Application**

9 The amendments made by this Schedule apply for the purposes of
10 determining, after the commencement of this item:

- 11 (a) whether a person holds a stake in a company; and
12 (b) if the person does—the percentage stake.

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
Income Tax Assessment Act 1997 **Part 1**

1 **Schedule 4—Definition of Australia**

2 **Part 1—Income Tax Assessment Act 1997**

3 **1 After section 1-3**

4 Insert:

5 **1-4 Application**

6 This Act extends to every external Territory referred to in the
7 definition of *Australia*.

8 **2 Subsection 2-15(3) (table headed “Core concepts”, after
9 item 3)**

10 Insert:

3A. Australia section 995-1 and
Subdivision 960-T

11 **3 Paragraph 40-865(1)(b)**

12 Omit “in a Petroleum Act offshore area or an Installations Act adjacent
13 area within the meaning of section 6AA of the *Income Tax Assessment
14 Act 1936*”, substitute “in an area referred to in subsection 960-505(2)
15 (about offshore areas, the Joint Petroleum Development Area and
16 installations)”.

17 **4 At the end of Division 960 of Part 6-1**

18 Add:

19 **Subdivision 960-T—Meaning of Australia**

20 **Guide to Subdivision 960-T**

21 **960-500 What this Subdivision is about**

22 This Subdivision includes rules about the meaning of Australia
23 when used in a geographical sense.

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 1 Income Tax Assessment Act 1997

1 The ordinary meaning of Australia includes each State and internal
2 Territory of Australia and their internal waters and any islands that
3 are part of those State and Territories.

4 This Subdivision extends the ordinary meaning of Australia to
5 include each external Territory of Australia (other than the
6 Australian Antarctic Territory) and certain offshore areas and
7 certain offshore installations.

8 Table of sections

9 Operative provisions

10 960-505 Meaning of Australia

11 Operative provisions

12 960-505 Meaning of Australia

13 *Territories*

14 (1) **Australia**, when used in a geographical sense, includes each of the
15 following:

- 16 (a) Norfolk Island;
17 (b) the Coral Sea Islands Territory;
18 (c) the Territory of Ashmore and Cartier Islands;
19 (d) the Territory of Christmas Island;
20 (e) the Territory of Cocos (Keeling) Islands;
21 (f) the Territory of Heard Island and the McDonald Islands.

22 Note 1: Section 15B of the *Acts Interpretation Act 1901* provides that an Act
23 is taken to have effect in the coastal sea of Australia as if the coastal
24 sea were part of Australia.

25 Note 2: Division 1A of Part III of the *Income Tax Assessment Act 1936*
26 provides special rules in relation to residents of Norfolk Island.

27 *Offshore areas and installations*

28 (2) **Australia**, when used in a geographical sense, includes each of the
29 following areas:

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
Income Tax Assessment Act 1997 **Part 1**

- 1 (a) an offshore area for the purpose of the *Offshore Petroleum*
2 *and Greenhouse Gas Storage Act 2006*;
3 (b) the Joint Petroleum Development Area (within the meaning
4 of the *Petroleum (Timor Sea Treaty) Act 2003*);
5 (c) an installation (within the meaning of the *Customs Act 1901*)
6 in an area that is deemed by section 5C of that Act to be part
7 of Australia.

8 Note 1: An installation includes structures such as oil and gas rigs.

9 Note 2: An offshore area includes the contiguous zone, the exclusive
10 economic zone and the continental shelf of Australia.

11 Note 3: Section 15B of the *Acts Interpretation Act 1901* provides that the
12 coastal sea of Australia is taken to be part of Australia and includes
13 the territorial sea and the airspace over, and the sea-bed and subsoil
14 beneath, those areas.

15 **5 Subsection 995-1(1)**

16 Insert:

17 *Australia* has the meaning affected by section 960-505.

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 2 Income Tax Assessment Act 1936

1 **Part 2—Income Tax Assessment Act 1936**

2 **6 Subsection 6(1)**

3 Insert:

4 *Australia* has the same meaning as in the *Income Tax Assessment*
5 *Act 1997*.

6 **7 Section 6AA**

7 Repeal the section.

8 **8 Section 7A**

9 Repeal the section.

10 **9 Subsection 23AA(1) (definition of *Australia*)**

11 Repeal the definition.

12 **10 Paragraph 24C(b)**

13 Repeal the paragraph, substitute:

14 (b) is a resident of Australia only because the definition of
15 *Australia* includes a reference to the prescribed Territory.

16 **11 Subsection 24F(2)**

17 Omit “of the operation of subsection 7A(2)”, substitute “because the
18 definition of *Australia* includes a reference to the prescribed Territory”.

19 **12 Subsection 24L(5)**

20 Omit “if subsection 7A(2) did not refer to Norfolk Island”, substitute “if
21 the definition of *Australia* did not include a reference to the prescribed
22 Territory”.

23 **13 Subsection 251S(1)**

24 Omit “, for the financial year that commenced on 1 July 1983, and for
25 each succeeding financial year.”, substitute “for a financial year”.

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
Income Tax Assessment Act 1936 **Part 2**

1 **14 Paragraphs 251S(1)(a) and (b)**

2 Omit “otherwise than by virtue of subsection 7A(2)”, substitute “other
3 than a Territory resident (within the meaning of section 24C)”.

4 **15 Subsections 251S(3) and (4)**

5 Repeal the subsections.

6 **16 Paragraph 251U(1)(d)**

7 Omit “solely because subsection 7A(2) treats Norfolk Island as part of
8 Australia”, substitute “only because the definition of *Australia* includes
9 the prescribed Territory (within the meaning of section 24B)”.

10 **17 Paragraph 252(2)(b)**

11 Repeal the paragraph, substitute:
12 ; and (b) is ordinarily resident in Australia; and

13 **18 Subsection 252(6)**

14 Repeal the subsection.

15 **19 Subsection 252A(2A)(b)**

16 Repeal the paragraph, substitute:
17 ; and (b) is ordinarily resident in Australia; and

18 **20 Subsection 252A(15)**

19 Repeal the subsection.

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 3 A New Tax System (Goods and Services Tax) Act 1999

1 **Part 3—A New Tax System (Goods and Services Tax)**
2 **Act 1999**

3 **21 Subsection 3-5(3) (table)**

4 Repeal the table, substitute:

Common definitions that are not asterisked	
Item	This term:
1	acquisition
2	amount
3	Commissioner
4	entity
5	goods
6	GST
7	import
8	indirect tax zone
9	individual
10	input tax credit
11	supply
12	tax period
13	thing
14	you

5 **22 Section 195-1 (definition of *Australia*)**

6 Repeal the definition.

7 **23 Section 195-1**

8 Insert:

- 9 ***indirect tax zone*** means Australia (within the meaning of the
10 *ITAA 1997), but does not include any of the following:
11 (a) the external Territories;
12 (b) an offshore area for the purpose of the *Offshore Petroleum*
13 *and Greenhouse Gas Storage Act 2006*;

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
A New Tax System (Goods and Services Tax) Act 1999 **Part 3**

1 (c) the Joint Petroleum Development Area (within the meaning
2 of the *Petroleum (Timor Sea Treaty) Act 2003*);
3 other than an installation (within the meaning of the *Customs Act*
4 *1901*) that is deemed by section 5C of the *Customs Act 1901* to be
5 part of Australia and that is located in an offshore area.

6 **24 Amendments of listed provisions**

7

Further amendments			
Item	Provision	Omit	Substitute
1	Paragraph 9-5(c)	Australia	the indirect tax zone
2	Section 9-25 (heading)	Australia	the indirect tax zone
3	Subsection 9-25(1) (heading)	<i>Australia</i>	<i>the indirect tax zone</i>
4	Subsection 9-25(1)	<i>Australia</i>	<i>the indirect tax zone</i>
5	Subsection 9-25(1)	Australia	the indirect tax zone
6	Subsection 9-25(2) (heading)	<i>Australia</i>	<i>the indirect tax zone</i>
7	Subsection 9-25(2)	Australia	the indirect tax zone
8	Subsection 9-25(2)	<i>Australia</i>	<i>the indirect tax zone</i>
9	Subsection 9-25(3) (heading)	<i>Australia</i>	<i>the indirect tax zone</i>
10	Subsection 9-25(3)	Australia (wherever occurring)	the indirect tax zone
11	Subsection 9-25(3)	<i>Australia</i>	<i>the indirect tax zone</i>
12	Subsection 9-25(4)	<i>Australia</i>	<i>the indirect tax zone</i>
13	Subsection 9-25(4)	Australia	the indirect tax zone
14	Subsection 9-25(5)	<i>Australia</i>	<i>the indirect tax zone</i>
15	Paragraphs 9-25(5)(a) to (c)	Australia (wherever occurring)	the indirect tax zone
16	Subsection 9-25(5) (example)	for Australia that is supplied overseas might be connected with Australia under paragraph (5)(c).	for a trip to Queensland that is supplied by a travel operator in Japan will be connected with the indirect tax zone under paragraph (5)(c).

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 3 A New Tax System (Goods and Services Tax) Act 1999

Further amendments			
Item	Provision	Omit	Substitute
17	Subsection 9-25(6) (heading)	<i>Australia</i>	<i>the indirect tax zone</i>
18	Subsection 9-25(6)	Australia	the indirect tax zone
19	Paragraph 9-25(6)(a)	<i>1936)</i>	<i>1936) in the indirect tax zone</i>
20	Section 9-39 (table item 11, column headed "For this case ...")	Australia	the indirect tax zone
21	Section 9-69 (table item 4A, column headed "For this case ...")	Australia	the indirect tax zone
22	Section 9-99 (table items 4AA and 7, column headed "For this case ...")	Australia	the indirect tax zone
23	Subsection 11-15(3)	Australia	the indirect tax zone
24	Section 13-1 (note 2)	Australia	the indirect tax zone
25	Subsection 13-5(3)	Australia	the indirect tax zone
26	Subparagraph 13-20(2)(b)(i)	Australia	the indirect tax zone
27	Subsection 15-10(3)	Australia	the indirect tax zone
28	Section 25-49 (table item 3, column headed "For this case ...")	Australia	the indirect tax zone
29	Paragraph 27-15(1)(b)	Australia	the indirect tax zone
30	Section 29-99 (table item 4, column headed "For this case ...")	Australia	the indirect tax zone
31	Section 37-1 (table)	Australia (wherever occurring)	the indirect tax zone
32	Subdivision 38-E (heading)	Australia	the indirect tax zone
33	Subsection 38-185(1) (table)	Australia (wherever occurring)	the indirect tax zone
34	Subsections 38-185(2), (3), (4) and (6)	Australia (wherever occurring)	the indirect tax zone

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
A New Tax System (Goods and Services Tax) Act 1999 **Part 3**

Further amendments			
Item	Provision	Omit	Substitute
35	Section 38-187 (heading)	Australia	the indirect tax zone
36	Paragraph 38-187(b)	Australia	the indirect tax zone
37	Section 38-187 (note)	Australia (wherever occurring)	the indirect tax zone
38	Paragraph 38-188(b)	Australia (wherever occurring)	the indirect tax zone
39	Section 38-190 (heading)	Australia	the indirect tax zone
40	Subsection 38-190(1) (table heading)	Australia	the indirect tax zone
41	Subsection 38-190(1) (table)	Australia (wherever occurring)	the indirect tax zone
42	Subsections 38-190(2) to (5)	Australia (wherever occurring)	the indirect tax zone
43	Subsection 38-355(1) (table)	Australia (wherever occurring)	the indirect tax zone
44	Subsection 38-355(2)	Australia (wherever occurring)	the indirect tax zone
45	Paragraph 38-360(b)	Australia	the indirect tax zone
46	Section 38-540	Australia (wherever occurring)	the indirect tax zone
47	Subdivision 38-R (heading)	Australia	the indirect tax zone
48	Section 38-570 (heading)	Australia	the indirect tax zone
49	Section 38-570	Australia (wherever occurring)	the indirect tax zone
50	Paragraph 42-5(1A)(b)	Australia	the indirect tax zone
51	Section 42-10 (heading)	Australia	the indirect tax zone
52	Section 42-10	Australia (wherever occurring)	the indirect tax zone
53	Subsection 60-20(3)	Australia	the indirect tax zone
54	Subsection 72-15(1)	Australia	the indirect tax zone
55	Subsection 72-50(1)	Australia	the indirect tax zone
56	Division 83 (heading)	Australia	the indirect tax zone

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 3 A New Tax System (Goods and Services Tax) Act 1999

Further amendments			
Item	Provision	Omit	Substitute
57	Paragraph 83-5(1)(b)	Australia	the indirect tax zone
58	Section 84-1	Australia	the indirect tax zone
59	Subsection 84-5(1)	Australia (wherever occurring)	the indirect tax zone
60	Section 84-15	Australia (wherever occurring)	the indirect tax zone
61	Section 85-1	Australia	the indirect tax zone
62	Section 85-5 (heading)	Australia	the indirect tax zone
63	Subsection 85-5(1)	<i>Australia</i>	<i>the indirect tax zone</i>
64	Section 85-5	Australia (wherever occurring)	the indirect tax zone
65	Division 96 (heading)	Australia	the indirect tax zone
66	Section 96-1	Australia (wherever occurring)	the indirect tax zone
67	Section 96-5 (heading)	Australia	the indirect tax zone
68	Section 96-5	Australia (wherever occurring)	the indirect tax zone
69	Section 96-10 (heading)	Australia	the indirect tax zone
70	Paragraph 96-10(1)(b)	Australia	the indirect tax zone
71	Section 100-20 (heading)	Australia	the indirect tax zone
72	Paragraph 108-5(1)(b)	Australia	the indirect tax zone
73	Subsection 114-5(1) (table items 15 and 16, column headed "Circumstance")	Australia	the indirect tax zone
74	Subsection 114-10	Australia	the indirect tax zone
75	Paragraph 114-15(1)(a)	Australia	the indirect tax zone
76	Paragraph 114-20(1)(a)	Australia	the indirect tax zone
77	Section 117-5	Australia (wherever occurring)	the indirect tax zone
78	Subsection 129-50(3)	Australia	the indirect tax zone
79	Subsection 134-5(1A)	Australia (wherever occurring)	the indirect tax zone
80	Section 156-15 (heading)	Australia	the indirect tax zone

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
A New Tax System (Goods and Services Tax) Act 1999 **Part 3**

Further amendments			
Item	Provision	Omit	Substitute
81	Section 156-15	Australia (wherever occurring)	the indirect tax zone
82	Section 168-5	Australia (wherever occurring)	the indirect tax zone
83	Subsection 188-15(3)	Australia (wherever occurring)	the indirect tax zone
84	Subsection 188-20(3)	Australia (wherever occurring)	the indirect tax zone
85	Paragraph 188-40(1)(c)	Australia	the indirect tax zone
86	Section 195-1 (definition of <i>carried on in Australia</i>)	<i>Australia</i>	<i>the indirect tax zone</i>
87	Section 195-1 (definition of <i>connected with Australia</i>)	<i>Australia</i>	<i>the indirect tax zone</i>
88	Section 195-1 (definition of <i>import</i>)	Australia	the indirect tax zone
89	Section 195-1 (definition of <i>international transport</i>)	Australia (wherever occurring)	the indirect tax zone
90	Section 195-1 (paragraph (a) of the definition of <i>place of consignment</i>)	Australia (first occurring)	a place in the indirect tax zone
91	Section 195-1 (paragraph (a) of the definition of <i>place of consignment</i>)	Australia (second occurring)	the indirect tax zone
92	Section 195-1 (paragraph (aa) of the definition of <i>place of consignment</i>)	in Australia (first occurring)	to a place in the indirect tax zone
93	Section 195-1 (paragraph (aa) of the definition of <i>place of consignment</i>)	in Australia (second occurring)	in the indirect tax zone
94	Section 195-1 (paragraph (ab) of the	Australia (wherever occurring)	the indirect tax zone

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 3 A New Tax System (Goods and Services Tax) Act 1999

Further amendments

Item	Provision	Omit	Substitute
	definition of <i>place of consignment</i>		
95	Section 195-1 (definition of <i>place of export</i>)	Australia (first occurring)	a place in the indirect tax zone
96	Section 195-1 (definition of <i>place of export</i>)	Australia (second and third occurring)	the indirect tax zone

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
Other amendments **Part 4**

1 **Part 4—Other amendments**

2 *A New Tax System (Australian Business Number) Act 1999*

3 **25 Paragraph 8(1)(b)**

4 Omit “*connected with Australia”, substitute “*connected with the
5 indirect tax zone”.

6 **26 Subsections 8(1A), (1B) and (1C)**

7 Repeal the subsections.

8 **27 Section 41 (definition of *Australia*)**

9 Repeal the definition, substitute:

10 *Australia*, when used in a geographical sense, has the same
11 meaning as in the *ITAA 1997.

12 **28 Section 41 (definition of *connected with Australia*)**

13 Repeal the definition.

14 **29 Section 41**

15 Insert:

16 *connected with the indirect tax zone*, in relation to a *supply, has
17 the meaning given by section 195-1 of the *A New Tax System*
18 (*Goods and Services Tax*) Act 1999.

19 **30 Section 41**

20 Insert:

21 *indirect tax zone* has the meaning given by section 195-1 of the *A*
22 *New Tax System (Goods and Services Tax) Act 1999*.

23 *A New Tax System (Luxury Car Tax) Act 1999*

24 **31 Subsection 3-5(3) (table)**

25 Repeal the table, substitute:

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 4 Other amendments

Common definitions that are not asterisked

Item	This term:
------	------------

1	indirect tax zone
---	-------------------

2	luxury car tax
---	----------------

3	supply
---	--------

4	you
---	-----

1 **32 Paragraph 5-10(1)(c)**

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

3 **33 Subsection 7-15(1) (subparagraph (b)(i) of the definition of**
4 ***luxury car tax value*)**

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

6 **34 Paragraph 7-20(1)(a)**

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

9 **35 Paragraphs 7-20(2)(b), (c) and (d)**

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

11 **36 Section 27-1 (definition of *Australia*)**

12 Repeal the definition.

13 **37 Section 27-1 (definition of *connected with Australia*)**

14 Repeal the definition.

15 **38 Section 27-1**

16 Insert:

17 *connected with the indirect tax zone*, in relation to a supply, has
18 the meaning given by section 195-1 of the *GST Act.

19 **39 Section 27-1 (definition of *import*)**

20 Repeal the definition, substitute:

21 *import* means import goods into the indirect tax zone.

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
Other amendments **Part 4**

1 **40 Section 27-1**

2 Insert:

3 *indirect tax zone* has the meaning given by section 195-1 of the
4 *GST Act.

5 ***A New Tax System (Wine Equalisation Tax) Act 1999***

6 **41 Section 1-3 (heading)**

7 Repeal the heading, substitute:

8 **1-3 How the wine tax law applies to things outside the indirect tax**
9 **zone and things happening before commencement**

10 **42 Subsection 1-3(1)**

11 Omit “*Australia”, substitute “Australia (within the meaning of the
12 *ITAA 1997)”.

13 **43 Subsection 3-5(3) (after table item 3)**

14 Insert:

3A indirect tax zone

15 **44 Subsection 5-5(4)**

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

17 **45 Section 7-25 (heading)**

18 Repeal the heading, substitute:

19 **7-25 Goods returned to the indirect tax zone in an unaltered**
20 **condition**

21 **46 Section 7-25**

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

24 **47 Paragraph 13-5(1)(a)**

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

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 4 Other amendments

1 **48 Paragraphs 13-5(1)(b) and 17-37(1)(a)**

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

3 **49 Paragraphs 19-5(2)(b), 19-7(2)(b) and 19-10(3)(a)**

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

5 **50 Subsection 19-15(1C) (paragraph (a) of the definition of**
6 ***approved selling price*)**

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

8 **51 Paragraph 25-5(1)(c)**

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

11 **52 Section 33-1 (definition of *Australia*)**

12 Repeal the definition.

13 **53 Section 33-1 (definition of *Australian wine*)**

14 Repeal the definition, substitute:

15 *Australian wine* means wine that has been *manufactured in the
16 indirect tax zone, but does not include *imported wine.

17 **54 Section 33-1 (definition of *export*)**

18 Repeal the definition, substitute:

19 *export*, in relation to wine, means export the wine from the indirect
20 tax zone.

21 **55 Section 33-1 (definition of *import*)**

22 Repeal the definition, substitute:

23 *import* means import goods into the indirect tax zone.

24 **56 Section 33-1 (definition of *imported wine*)**

25 Repeal the definition, substitute:

26 *imported wine* means wine that has been *imported (whether or not
27 the wine was *manufactured in the indirect tax zone).

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
Other amendments **Part 4**

1 **57 Section 33-1**

2 Insert:

3 *indirect tax zone* has the meaning given by section 195-1 of the
4 *GST Act.

5 ***Child Support (Assessment) Act 1989***

6 **58 Section 10**

7 Omit “otherwise than because of subsection 7A(2) of that Act”,
8 substitute “(other than a person who is a resident of Australia solely
9 because the definition of *Australia* includes the external Territories)”.

10 ***Child Support (Registration and Collection) Act 1988***

11 **59 Subsection 4(1) (paragraph (a) of the definition of *resident***
12 ***of Australia*)**

13 Repeal the paragraph, substitute:

14 (a) means a person who is a resident of Australia for the
15 purposes of the *Income Tax Assessment Act 1936* (other than
16 a person who is a resident of Australia solely because the
17 definition of *Australia* in that Act includes the external
18 Territories); and

19 ***Fringe Benefits Tax Assessment Act 1986***

20 **60 After section 2A**

21 Insert:

22 **2B Application**

23 This Act extends to every external Territory referred to in the
24 definition of *Australia*.

25 **61 Subsection 136(1) (definition of *Australia*)**

26 Repeal the definition, substitute:

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 4 Other amendments

1 *Australia*, when used in a geographical sense, has the same
2 meaning as in the *Income Tax Assessment Act 1997*.

3 ***Superannuation Guarantee (Administration) Act 1992***

4 **62 Section 4**

5 Repeal the section, substitute:

6 **4 Application**

7 This Act extends to every external Territory referred to in the
8 definition of *Australia*.

9 **63 Section 4A**

10 Repeal the section.

11 **64 Subsection 6(1)**

12 Insert:

13 *Australia*, when used in a geographical sense, has the same
14 meaning as in the *Income Tax Assessment Act 1997*, but does not
15 include Norfolk Island.

16 **65 Paragraphs 27(1)(b) and (c)**

17 Repeal the paragraphs, substitute:

- 18 (b) salary or wages paid to an employee:
- 19 (i) who is not a resident of Australia for work done outside
20 Australia (except to the extent that the salary or wages
21 relate to employment covered by a certificate under
22 section 15C); or
- 23 (ii) who is a resident of Norfolk Island for work done in
24 Norfolk Island or outside Australia;
- 25 (c) salary or wages paid by an employer:
- 26 (i) who is not a resident of Australia to an employee who is
27 a resident of Australia for work done outside Australia;
28 or

EXPOSURE DRAFT

Definition of Australia **Schedule 4**
Other amendments **Part 4**

- 1 (ii) who is a resident of Norfolk Island to an employee who
2 is a resident of Australia for work done in Norfolk
3 Island;

4 ***Taxation Administration Act 1953***

5 **66 Subsection 2(1)**

6 Insert:

7 *Australia*, when used in a geographical sense, has the same
8 meaning as in the *Income Tax Assessment Act 1997*.

9 **67 Subsection 14Q(1) (definition of *Australia*)**

10 Repeal the definition.

11 **68 Subsection 12-190(7) in Schedule 1**

12 Repeal the subsection (including the note), substitute:

13 (7) In working out, for the purposes of this section, whether an
14 enterprise is *carried on in Australia, ignore any part of Australia
15 that is not in the indirect tax zone (within the meaning of the *GST
16 Act).

17 Note: The effect of this subsection is to treat an enterprise as carried on in
18 Australia only where it would be treated as carried on in the indirect
19 tax zone under the *A New Tax System (Australian Business Number)*
20 *Act 1999*.

EXPOSURE DRAFT

Schedule 4 Definition of Australia

Part 5 Application

1 **Part 5—Application**

2 **69 Application**

3 The amendments made by this Schedule apply to the 2015-16 income
4 year and all later income years.