

EXPOSURE-DRAFT



EXPOSURE DRAFT

A New Tax System (Australian Business Number) Amendment Regulation 2013 (No. A)

Select Legislative Instrument No. , 2013

Assistant Treasurer

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1 Name of Regulation

This Regulation is the *A New Tax System (Australian Business Number) Amendment Regulation 2013 (No. A)*.

2 Commencement

This Regulation commences on the day after it is registered.

3 Authority

This Regulation is made under the *A New Tax System (Australian Business Number) Act 1999*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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2TSchedule 12T Amendments

Schedule 1—Amendments

A New Tax System (Australian Business Number) Regulations 1999

1 Regulation 8

Repeal the regulation, substitute:

8 Prescribed details (Act s 26(3))

- (1) For paragraph 26(3)(k) of the Act, the following details are prescribed:
 - (a) if the Registrar has changed the entity's ABN—the date of each change;
 - (b) if the Registrar has cancelled the entity's registration in the Australian Business Register—the date of the cancellation;
 - (c) a name used for business purposes by the entity that appeared in the entry immediately before Part 2 of Schedule 2 of the *Business Names Registration (Transitional and Consequential Provisions) Act 2011* commenced.
- (2) Paragraph (1)(c) ceases to have effect on 1 July 2014.