

DEPARTMENT OF THE TREASURY

Accounting Standard AASB 1005: Segment Reporting*Corporations Act 1989*

Made 21/08/2000
 Tabled 31/08/2000 S 31/08/2000 HR

Summary Requires reporting entities to report information about business and geographical segments.

Accounting Standard AASB 1020: Income Taxes*Corporations Act 1989*

Made 08/12/1999
 Tabled 15/02/2000 S 15/02/2000 HR

Summary Determines the way in which the current and future tax consequences of an entity's transactions are to be recognised in a statement of its financial position.

Accounting Standard AASB 1010: Recoverable Amount of Non-Current Assets*Corporations Act 1989*

Made 23/12/1999
 Tabled 15/02/2000 S 15/02/2000 HR

Summary Requires the carrying amount of non-current assets to be written down to their recoverable amount.

Accounting Standard AASB 1027: Earnings per Share*Corporations Act 1989*

Made 04/10/2000
 Tabled 11/10/2000 S 11/10/2000 HR

Summary Specifies the requirements for determining earnings and the numbers of shares to be used in calculating basic earnings per share by listing reporting entities and entities in the process of listing which have ordinary shares, and entities which voluntarily disclose earnings per share.

Accounting Standard AASB 1012: Foreign Currency Translation*Corporations Act 1989*

Made 16/11/2000
 Tabled 27/11/2000 S 27/11/2000 HR

Summary Specifies methods of accounting for foreign currency transactions and methods of translating the financial reports of foreign operations.

Accounting Standard AASB 1029: Interim Financial Reporting*Corporations Act 1989*

Made 04/10/2000
 Tabled 11/10/2000 S 11/10/2000 HR

Summary Prescribes the minimum content of an interim financial report for disclosing entities under Part 2M.3 of the Corporations Law.

Accounting Standard AASB 1041: Revaluation of Non-Current Assets

Corporations Act 1989

Made 29/12/1999
Tabled 15/02/2000 S 15/02/2000 HR

Summary Prescribes the methods of accounting for revaluations of non-current assets.

Accounting Standard AASB 1042: Discontinuing Operations

Corporations Act 1989

Made 21/08/2000
Tabled 05/09/2000 S 04/09/2000 HR

Summary Provides for the treatment of discontinuing operations, as defined, in the financial reports of entities and reporting entities.

A New Tax System (Goods and Services Tax) (Adult and Community Education Courses) Determination 2000 under paragraph 177-10(3)(a) of A New Tax System (Goods and Services Tax) Act 1999

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

Made 20/06/2000
Tabled 26/06/2000 S 22/06/2000 HR

Summary Defines the type of courses that are to be regarded as adult and community education courses for the purposes of the Act.

A New Tax System (Goods and Services Tax) Amendment Regulations 2000 (No.1) Statutory Rules 2000 No.49

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

Made 12/04/2000
Tabled 09/05/2000 S 09/05/2000 HR

Summary Enable a broad range of entity arrangements relating to primary production businesses, small family businesses, medical practices and professional services organisations to use the GST grouping rules for partnerships and trusts.

A New Tax System (Goods and Services Tax) Amendment Regulations 2000 (No.2) Statutory Rules 2000 No.77

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

Made 25/05/2000
Tabled 05/06/2000 S 29/05/2000 HR

Summary Make a variety of amendments to the Principal Regulations relating to the rounding of monetary amounts in tax invoices, financial supplies, GST joint ventures, reduced credit acquisitions and insurance.

**A New Tax System (Goods and Services Tax)
Amendment Regulations 2000 (No.3)
Statutory Rules 2000 No.89**

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

Made 25/05/2000
Tabled 06/06/2000 S 05/06/2000 HR

Summary Permit importers to defer payment of Goods and Services Tax on taxable importations entered for home consumption.

**A New Tax System (Goods and Services Tax)
(Exempt Taxes, Fees and Charges) Determination
2000 under s.81-5 of A New Tax System (Goods and
Services Tax) Act 1999**

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

Made 29/02/2000
Tabled 11/04/2000 S 10/04/2000 HR

Summary Lists Government charges not subject to the GST.

**A New Tax System (Goods and Services Tax)
Amendment Regulations 2000 (No.4)
Statutory Rules 2000 No.110**

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

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Make a variety of changes to the Principal Regulations.

**A New Tax System (Goods and Services Tax)
(Exempt Taxes, Fees and Charges) Determination
2000 (No.2) under s.81-5 of A New Tax System
(Goods and Services Tax) Act 1999**

*2A New Tax System (Goods and Services Tax) Act
1999*

Made 27/09/2000
Tabled 03/10/2000 S 03/10/2000 HR

Summary Specifies the taxes, fees and charges that are excluded from the scope of the GST.

**A New Tax System (Goods and Services Tax)
Amendment Regulations 2000 (No.5)
Statutory Rules 2000 No.268**

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

Made 27/09/2000
Tabled 03/10/2000 S 03/10/2000 HR

Summary Specify the requirements for individuals to be members of a GST group.

**A New Tax System (Goods and Services Tax
Transition) Regulations 2000
Statutory Rules 2000 No.111**

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

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Seek to assist in the smooth implementation of the goods and services tax.

A New Tax System (Luxury Car Tax) Regulations 2000
Statutory Rules 2000 No.112

A New Tax System (Luxury Car Tax) Act 1999

Made 07/06/2000
 Tabled 19/06/2000 S 19/06/2000 HR

Summary Ensure that the supply of an emergency vehicle will not be subject to luxury car tax.

A New Tax System (Wine Equalisation Tax) Regulations 2000
Statutory Rules 2000 No.113

A New Tax System (Wine Equalisation Tax) Act 1999

Made 07/06/2000
 Tabled 19/06/2000 S 19/06/2000 HR

Summary Permit a refund of wine tax to the travellers leaving Australia who take wine with them in their accompanied baggage, and clarify the circumstances in which wine tax will be imposed on fortified wines and mead.

Approval of the CHESSE Feeder System as an Approved RTGS System under s.9 of the *Payment Systems and Netting Act 1998*
Approval No 1 of 2000

Payment Systems and Netting Act 1998

Made 23/11/2000
 Tabled 27/11/2000 S 27/11/2000 HR

Summary Approves the Clearing House Electronic Subregister System (CHESSE) as an approved real-time gross settlement (RTGS) system under the Act.

Australian Prudential Regulation Authority (Commonwealth Costs) Determination 2000 under s.50(2) of the *Australian Prudential Regulation Authority Act 1998*

Australian Prudential Regulation Authority Act 1998

Made 08/06/2000
 Tabled 26/06/2000 S 26/06/2000 HR

Summary Specifies the amount of levy revenue to be directed to the Australian Securities and Investments Commission and the Australian Taxation Office in 2000-01.

Australian Securities and Investments Commission Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.10

Australian Securities and Investments Commission Act 1989

Made 08/03/2000
 Tabled 16/03/2000 S 16/03/2000 HR

Summary Amend the Principal regulations to take account of changes made to the Corporations Law by the *Corporate Law Economic Reform Program Act 1999*.

Authorised Deposit-taking Institutions Supervisory Levy Imposition Determination 2000 under s.7(3) of the *Authorised Deposit-taking Institutions Supervisory Levy Imposition Act 1998*

Authorised Deposit-taking Institutions Supervisory Levy Imposition Act 1998

Made 08/06/2000
 Tabled 26/06/2000 S 26/06/2000 HR

Summary Specifies the amount of levy that is to be imposed on authorised deposit-taking institutions for the 2000-01 financial year.

Authorised Non-operating Holding Companies Supervisory Levy Imposition Determination 2000 under s.7(1) of the *Authorised Non-operating Holding Companies Supervisory Levy Imposition Act 1998*

Authorised Non-operating Holding Companies Supervisory Levy Imposition Act 1998

Made 8/06/2000
Tabled 26/06/2000 S 26/06/2000 HR

Summary Specifies the levy that is to be imposed on each authorised non-operating holding company for the 2000-01 financial year.

Banking Amendment Regulations 2000 (No.1) Statutory Rules 2000 No.114

Banking Act 1959

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Require all holders of stored value for purchased payment facilities with deposit-like features to obtain authority from the Australian Prudential Regulation Authority.

Banking (Demutualisation of ADIs – Disclosure of Information) Guidelines 2000 under s.63(8) of the *Banking Act 1959*

Banking Act 1959

Made 12/05/2000
Tabled 05/06/2000 S 29/05/2000 HR

Summary Provides direction to Authorised Deposit-taking Institutions on what the Treasurer may consider to be acceptable disclosure to members of the Institution if it is considering demutualisation.

Banking (Statistics) Amendment Regulations 2000 (No.1) Statutory Rules 2000 No.115

Banking Act 1959

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Vary the time at which bodies to which the Regulations apply are to submit statements of their assets and liabilities.

Census Amendment Regulations 2000 (No.1) Statutory Rules 2000 No.34

Census and Statistics Act 1905

Made 22/03/2000
Tabled 03/04/2000 S 03/04/2000 HR

Summary Prescribe the topics to be included in the 2001 Census of Population and Housing.

Commonwealth Places (Mirror Taxes) (Modification of Applied Laws - South Australia) Notice 1999 under s.8(2) of the *Commonwealth Places (Mirror Taxes) Act 1998*

Commonwealth Places (Mirror Taxes) Act 1998

Made 17/01/2000
Tabled 17/02/2000 S 17/02/2000 HR

Summary Ensures that each South Australian taxing law that is applied by the Commonwealth under that Act to Commonwealth places in South Australia is modified so that it is read as one with that State's taxing law.

**Commonwealth Places (Mirror Taxes) Act 1998—
Notice under s.8(2) of the *Commonwealth Places
(Mirror Taxes) Act 1998***

Commonwealth Places (Mirror Taxes) Act 1998

Made 05/07/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Prescribes the modifications of the applied laws in relation to specified Commonwealth places in New South Wales.

**Corporations Amendment Regulations 2000 (No.2)
Statutory Rules 2000 No.30**

Corporations Act 1989

Made 22/03/2000
Tabled 03/04/2000 S 03/04/2000 HR

Summary Add two foreign futures exchanges to the list of such exchanges scheduled to the Principal Regulations on which a futures broker may deal in futures contracts on behalf of another person.

**Commonwealth Places (Mirror Taxes) Regulations
2000
Statutory Rules 2000 No.66**

Commonwealth Places (Mirror Taxes) Act 1998

Made 27/04/2000
Tabled 09/05/2000 S 09/05/2000 HR

Summary Add State land taxes to the list of State taxes that are applied as Commonwealth mirror taxes in relation to Commonwealth places located in the States.

**Corporations Amendment Regulations 2000 (No.3)
Statutory Rules 2000 No.31**

Corporations Act 1989

Made 22/03/2000
Tabled 03/04/2000 S 03/04/2000 HR

Summary Prescribe new share price and accumulation indexes, to cater for impending changes to the Australian Stock Exchange's "All Ordinaries Index" and for an alliance struck between the Australian Stock Exchange and Standard and Poor's.

**Corporations Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.11**

Corporations Act 1989

Made 08/03/2000
Tabled 16/03/2000 S 16/03/2000 HR

Summary Amend the Principal Regulations to take account of changes made to the Corporations Law by the *Corporate Law Economic Reform Program Act 1999*.

**Corporations Amendment Regulations 2000 (No.4)
Statutory Rules 2000 No.50**

Corporations Act 1989

Made 12/04/2000
Tabled 09/05/2000 S 09/05/2000 HR

Summary Prescribe a 5% threshold of members for shareholders requisitioning meetings of public companies.

**Corporations Amendment Regulations 2000 (No.5)
Statutory Rules 2000 No.78**

Corporations Act 1989

Made 25/05/2000
Tabled 05/06/2000 S 29/05/2000 HR

Summary Provide for corporations and registered managed investment schemes to use their Australian Business Numbers in place of their Corporations Law registration numbers, Australian Registered Body Number or Australian Registered Scheme Number.

**Corporations Amendment Regulations 2000 (No.6)
Statutory Rules 2000 No.175**

Corporations Act 1989

Made 05/07/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Corrects anomalies in the Principal Regulations particularly affecting the penalty notice regime, overcome a difficulty in the registration of managed investment schemes in subsection 601ED(2) of the Corporations Law, and prescribe forms for the purposes of notification of substantial shareholdings and the disqualification of directors.

**Corporations Amendment Regulations 2000 (No.7)
Statutory Rules 2000 No.206**

Corporations Act 1989

Made 24/07/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Make various amendments regarding the transition period for institutions transferring from the State and Territory-based financial institutions scheme to the Corporations Law.

**Corporations Amendment Regulations 2000 (No.8)
Statutory Rules 2000 No.282**

Corporations Act 1989

Made 11/10/2000
Tabled 12/10/2000 S 12/10/2000 HR

Summary Prohibit the registration of company names that suggest a connection with Sir Donald Bradman where no such connection exists.

**Corporations (Fees) Amendment Regulations 2000
(No.1)
Statutory Rules 2000 No.12**

Corporations Act 1989

Made 08/03/2000
Tabled 16/03/2000 S 16/03/2000 HR

Summary Amend the Principal Regulations to take account of changes made to the Corporations Law by the *Corporate Law Economic Reform Program Act 1999*.

**Corporations (Fees) Amendment Regulations 2000
(No.2)
Statutory Rules 2000 No.38**

Corporations Act 1989

Made 22/03/2000
Tabled 03/04/2000 S 03/04/2000 HR

Summary Limit to \$200 the fee payable by small credit unions, building societies and friendly societies on lodging their annual returns under the Corporations Law.

**Corporations (Fees) Amendment Regulations 2000 (No.3)
Statutory Rules 2000 No.97**

Corporations Act 1989

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Increase the amount of fees set out in the Principal Regulations.

**Currency (Perth Mint) Determination 2000 (No.1)
under s.13A(1) of the *Currency Act 1965***

Currency Act 1965

Made 08/02/2000
Tabled 17/02/2000 S 16/02/2000 HR

Summary Specifies the weight, dimensions and design of an Olympic \$30 silver coin.

**Currency (Perth Mint) Determination 2000 (No.2)
under s. 13A(1) of the *Currency Act 1965***

Currency Act 1965

Made 01/06/2000
Tabled 21/06/2000 S 20/06/2000 HR

Summary Specifies the design and characteristics of a \$2 silver and \$25 gold coin.

**Currency (Perth Mint) Determination 2000 (No.3)
under s.13A(1) of the *Currency Act 1965***

Currency Act 1965

Made 07/09/2000
Tabled 03/10/2000 S 03/10/2000 HR

Summary Specifies the design and characteristics of a series of silver proof coins with the following denominations: 50 cent, \$1, \$2, \$10, and \$30, to mark the Lunar Year of the Snake.

**Currency (Perth Mint) Determination 2000 (No.4)
under s.13A(1) of the *Currency Act 1965***

Currency Act 1965

Made 10/10/2000
Tabled 30/10/2000 S 30/10/2000 HR

Summary Specifies the design and characteristics of several coins which are part of a series of privy mark coins for the 2000/01 numismatic program of the Perth Mint.

**Currency (Perth Mint) Determination 2000 (No.5)
under s.13A(1) of the *Currency Act 1965***

Currency Act 1965

Made 10/10/2000
Tabled 30/10/2000 S 30/10/2000 HR

Summary Specifies the design and characteristics of several coins which are part of a series of privy mark coins for the 2000/01 numismatic program of the Perth Mint and which commemorate the Centenary of Federation.

**Currency (Perth Mint) Determination 2000 (No.6)
under s.13A(1) of the *Currency Act 1965***

Currency Act 1965

Made 10/10/2000
Tabled 30/10/2000 S 30/10/2000 HR

Summary Specifies the design and characteristics of a bi-metal gold and silver \$20 coin and a \$1 silver coin both of which are part of a series of privy mark coins for the 2000/01 numismatic program of the Perth Mint and which commemorate the commencement of the new millennium.

**Currency (Perth Mint) Determination 2000 (No.7)
under s.13A(1) of the *Currency Act 1965***

Currency Act 1965

Made 10/10/2000
Tabled 30/10/2000 S 30/10/2000 HR

Summary Specifies the design and characteristics of a \$1 silver coin which is part of a series of privy mark coins for the 2000/01 numismatic program of the Perth Mint and which features the Federation Star.

**Currency (Perth Mint) Determination 2000 (No.8)
under s.13A(1) of the *Currency Act 1965***

Currency Act 1965

Made 10/10/2000
Tabled 30/10/2000 S 30/10/2000 HR

Summary Specifies the design and characteristics of several coins which are part of a series of privy mark coins for the 2000/01 numismatic program of the Perth Mint and which commemorate various States of the United States.

**Currency (Royal Australian Mint) Determination
2000 (No.1) under s.13A(1) of the *Currency Act
1965***

Currency Act 1965

Made 21/01/2000
Tabled 15/02/2000 S 15/02/2000 HR

Summary Specifies the weight, dimensions and design of an "Australian Kookaburra" series of \$1, \$2 and \$30 silver coins.

**Currency (Royal Australian Mint) Determination
2000 (No.2) under s.13A(1) of the *Currency Act
1965***

Currency Act 1965

Made 01/02/2000
Tabled 06/03/2000 S 06/03/2000 HR

Summary Specifies the weight, dimensions and design of a 50 cent silver proof coin and a 50 cent copper-nickel circulating coin which will commemorate the royal visit, and makes two minor amendments to an earlier Determination.

**Currency (Royal Australian Mint) Determination
2000 (No.4) under s.13A(1) of the *Currency Act
1965***

Currency Act 1965

Made 13/04/2000
Tabled 09/05/2000 S 09/05/2000 HR

Summary Specifies the design and characteristics of several coins.

Currency (Royal Australian Mint) Determination 2000 (No.5) under s.13A(1) of the *Currency Act 1965*

Currency Act 1965

Made 09/06/2000
Tabled 14/08/2000 S 29/06/2000 HR

Summary Specifies the design and characteristics of a \$100 gold proof coin, a \$5 silver proof coin, and a \$5 cupro-nickel uncirculated collector coin which will commemorate the Paralympic Games.

Currency (Royal Australian Mint) Determination 2000 (No.8) under s.13A(1) of the *Currency Act 1965*

Currency Act 1965

Made 26/09/2000
Tabled 10/10/2000 S 09/10/2000 HR

Summary Specifies the design and characteristics of a \$1 silver proof coin and a \$10 silver proof coin, which will commemorate the 2000 Paralympic Games.

Currency (Royal Australian Mint) Determination 2000 (No.6) under s.13A(1) of the *Currency Act 1965*

Currency Act 1965

Made 07/09/2000
Tabled 03/10/2000 S 03/10/2000 HR

Summary Specifies the design and characteristics of several \$1 copper, aluminium and nickel uncirculated coins which will be issued during the Olympic Games.

Diesel and Alternative Fuels Grants Advances Scheme Guidelines 2000 made under s.14B of the *Diesel and Alternative Fuels Grants Scheme Act 1999*

Diesel and Alternative Fuels Grants Scheme Act 1999

Made 26/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Specify the requirements for making advances of fuel grants under section 14A of the Act.

Currency (Royal Australian Mint) Determination 2000 (No.7) under s.13A(1) of the *Currency Act 1965*

Currency Act 1965

Made 19/09/2000
Tabled 10/10/2000 S 09/10/2000 HR

Summary Specifies the design and characteristics of several coins which are part of the 2001 collector and circulating coin range and which commemorate the centenary of Federation, the centenary of the Australian Army, the eightieth anniversary of the Royal Australian Air Force, and the ninetieth anniversary of the Royal Australian Navy.

Diesel and Alternative Fuels Grants Scheme Determination 2000 made under s.14(3) of the *Diesel and Alternative Fuels Grants Scheme Act 1999*

Diesel and Alternative Fuels Grants Scheme Act 1999

Made 26/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Sets a special grant period for entities which are approved to receive an advance on account of a fuel grant that may become payable under section 14A of the Act.

Diesel and Alternative Fuels Grants Scheme (Journeys) Determination 2000 made under ss.10A(1) and (2) of the Diesel and Alternative Fuels Grants Scheme Act 1999

Diesel and Alternative Fuels Grants Scheme Act 1999

Made 23/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Specifies, for the purposes of the scheme, what is and what is not to be taken to be a journey within a metropolitan area.

Diesel and Alternative Fuels Grants Scheme Amendment Regulations 2000 (No.2) Statutory Rules 2000 No.318

Diesel and Alternative Fuels Grants Scheme Act 1999

Made 22/11/2000
Tabled 04/12/2000 S 04/12/2000 HR

Summary Define 'emergency vehicle' and amend the Principal Regulations to express the grant rate for compressed natural gas in cubic metres rather than litres.

Diesel and Alternative Fuels Grants Scheme Regulations 2000 Statutory Rules 2000 No.44

Diesel and Alternative Fuels Grants Scheme Act 1999

Made 06/04/2000
Tabled 13/04/2000 S 12/04/2000 HR

Summary Specify the areas to be included in each metropolitan area in relation to vehicles eligible for diesel credits.

Excise Amendment Regulations 2000 (No.1) Statutory Rules 2000 No.116

Excise Act 1901

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Bring the manufacturers of all excisable beverages within the purview of the Principal Regulations.

Diesel and Alternative Fuels Grants Scheme Amendment Regulations 2000 (No.1) Statutory Rules 2000 No.160

Diesel and Alternative Fuels Grants Scheme Act 1999

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Define 'diesel fuel' and 'emergency vehicle' and make other provision for the operation of the Diesel and Alternative Fuel Grants Scheme.

Excise Amendment Regulations 2000 (No.2) Statutory Rules 2000 No.159

Excise Act 1901

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Prescribe fuels to be included within the definition of 'diesel fuel' under the Diesel Fuel Rebate Scheme and to allow applicants in the scheme to prove their identity by providing an Australian Business Number.

**Excise Amendment Regulations 2000 (No.3)
Statutory Rules 2000 No.183**

Excise Act 1901

Made 05/07/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Provide certain excise conditions to diplomatic missions, consular posts, foreign governments and Status of Forces Agreement personnel.

**Excise Amendment Regulations 2000 (No.6)
Statutory Rules 2000 No.297**

Excise Act 1901

Made 25/10/2000
Tabled 06/11/2000 S 06/11/2000 HR

Summary Add a new remission and refund provision to the Principal Regulations to provide access to certain recycled petroleum products duty free, make certain other amendments in relation to exempt blended petroleum products.

**Excise Amendment Regulations 2000 (No.4)
Statutory Rules 2000 No.209**

Excise Act 1901

Made 28/07/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Remove the excise exemption relating to blending excise free methanol with excise paid petroleum products.

**Financial Sector Reform (Amendments and
Transitional Provisions) Amendment Regulations
1999 (No.2)**

Statutory Rules 1999 No.355

*Financial Sector Reform (Amendments and
Transitional Provisions) Act (No.1) 1999*

Made 15/12/1999
Tabled 15/02/2000 S 15/02/2000 HR

Summary Ensure that the Cairns Penny Bank Ltd is subject to relevant prudential standards, and correct the reference to a prudential standard in the Schedule to the Principal Regulations.

**Excise Amendment Regulations 2000 (No.5)
Statutory Rules 2000 No.278**

Excise Act 1901

Made 11/10/2000
Tabled 30/10/2000 S 30/10/2000 HR

Summary Provide that goods falling under the category of 'other excisable beverages' (found in the Schedule to the *Excise Tariff Act 1921*) may be manufactured in Australia using imported alcohol and therefore be subject to excise rather than customs duty on the end product.

**Fringe Benefits Tax Amendment Regulations 2000
(No.1)
Statutory Rules 2000 No.40**

Fringe Benefits Tax Assessment Act 1986

Made 22/03/2000
Tabled 03/04/2000 S 03/04/2000 HR

Summary Prescribe those benefits which are payable on behalf of employees but which are no longer required to be reported by the employer on the employee's group certificate.

**Fringe Benefits Tax Amendment Regulations 2000
(No.2)
Statutory Rules 2000 No.127**

Fringe Benefits Tax Assessment Act 1986

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Prescribe certain housing benefits to be excluded fringe benefits for the purposes of paragraph 5E(3)(i) of the *Fringe Benefits Tax Amendment Act 1986*.

**Fringe Benefits Tax Amendment Regulations 2000
(No.3)
Statutory Rules 2000 No.228**

Fringe Benefits Tax Assessment Act 1986

Made 10/08/2000
Tabled 28/08/2000 S 28/08/2000 HR

Summary Remove a number of regulations from the Principal Regulations as a consequence of changes associated with the *A New Tax System (Tax Administration) Act 1999*.

**Fringe Benefits Tax Amendment Regulations 2000
(No.4)
Statutory Rules 2000 No.251**

Fringe Benefits Tax Assessment Act 1986

Made 29/08/2000
Tabled 05/09/2000 S 05/09/2000 HR

Summary Exclude travel between home and work in a marked emergency vehicle from having to be reported on an employee's group certificate as a fringe benefit.

**Fuel Sales Grants Regulations 2000
Statutory Rules 2000 No.161**

Fuel Sales Grants Act 2000

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Define eligible locations and set the amount of fuel sales grants for the purposes of the *Fuel Sales Grants Act 2000*.

**General Insurance Supervisory Levy Imposition
Determination 2000 under s.8(3) of the *General
Insurance Supervisory Levy Imposition Act 1998***

General Insurance Supervisory Levy Imposition Act 1998

Made 08/06/2000
Tabled 26/06/2000 S 26/06/2000 HR

Summary Specifies that the 2000-01 levy will be calculated at 0.02% of assets held by an entity, subject to a minimum amount of \$5,000 and a maximum amount of \$100,000.

GST-free Supply (Care) Determination 2000

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

Made 28/06/2000
Tabled 16/08/2000 S 16/08/2000 HR

Summary Provides for community care services which are similar to those provided as GST-free services to aged or disabled people under the *Home and Community Care Act 1985*, but are funded under other State, Territory or Commonwealth programs, also to be GST-free to the recipients of those care services.

GST-free Supply (Drugs and Medicinal Preparations) Determination 2000

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

Made 22/06/2000
Tabled 14/08/2000 S 22/06/2000 HR

Summary Provides for the application of GST-free status to small packets of analgesics that have single active ingredients.

GST-free Supply (Health Goods) Determination 2000 (No.2)

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

Made 03/10/2000
Tabled 09/10/2000 S 09/10/2000 HR

Summary Amends the original Determination in such a way as to allow specified categories of health goods which are released or developed after 1 July 2000 to be included in the GST free category.

GST-free Supply (Drugs and Medicinal Preparations) Determination 2000 (No.2)

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

Made 03/10/2000
Tabled 09/10/2000 S 09/10/2000 HR

Summary Amends the original Determination by specifying the criteria for determining those oral analgesic products containing aspirin or paracetamol which are to be GST-free.

GST-free Supply (Health Services) Determination 2000

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

Made 30/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Specifies the kind of health services which will be a GST-free supply.

GST-free Supply (Health Goods) Determination 2000

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

Made 22/06/2000
Tabled 14/08/2000 S 22/06/2000 HR

Summary Provides for the application of GST-free status to certain health products.

GST-free Supply (Residential Care – Government-Funded Supplier) Determination 2000

A New Tax System (Goods and Services Tax) 1999

Made 28/06/2000
Tabled 16/08/2000 S 16/08/2000 HR

Summary Provides that aged or disabled residents of other government funded residential aged care services will receive GST-free the residential care services that are GST-free to residents of Commonwealth funded residential aged care services under the *Aged Care Act 1997*.

GST-free Supply (Residential Care – Non-Government-Funded Supplier) Determination 2000

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

Made 28/06/2000
Tabled 16/08/2000 S 16/08/2000 HR

Summary Provides that aged or disabled residents of privately funded residential aged care services will receive GST-free the residential care services that are GST-free to residents of Commonwealth funded residential aged care services under the *Aged Care Act 1997*.

Income Tax Amendment Regulations 2000 (No.1) Statutory Rules 2000 No.39

Income Tax Assessment Act 1936

Made 22/03/2000
Tabled 03/04/2000 S 03/04/2000 HR

Summary Ensure that the pay and allowances earned by members of the Defence Force deployed on INTERFET are exempt from income tax.

Income Tax Amendment Regulations 2000 (No.2) Statutory Rules 2000 No.72

Income Tax Assessment Act 1936

Made 05/05/2000
Tabled 05/06/2000 S 29/05/2000 HR

Summary Amend the Principal Regulations to close down the existing withholding systems such as PAYE and reflect, where necessary, the introduction of the PAYG system.

Income Tax Amendment Regulations 2000 (No.3) Statutory Rules 2000 No.90

Income Tax Assessment Act 1936

Made 25/05/2000
Tabled 06/06/2000 S 05/06/2000 HR

Summary Ensure that new personal income tax rates and thresholds are used in the calculation of the beneficiary rebate in the 2000-2001 (and later) years of income.

Income Tax Amendment Regulations 2000 (No.4) Statutory Rules 2000 No.117

Income Tax Assessment Act 1936

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Exempt from income tax the pay and allowances earned by members of the Defence Force deployed on the United Nations Transitional Administration East Timor.

Income Tax Amendment Regulations 2000 (No.5) Statutory Rules 2000 No.229

Income Tax Assessment Act 1936

Made 10/08/2000
Tabled 28/08/2000 S 28/08/2000 HR

Summary Omit or amend a number of regulations in the Principal Regulations as a consequence of changes associated with the *A New Tax System (Tax Administration) Act 1999*.

**Income Tax Amendment Regulations 2000 (No.6)
Statutory Rules 2000 No.262**

Income Tax Assessment Act 1936

Made 08/09/2000
Tabled 03/10/2000 S 03/10/2000 HR

Summary Provide a closing date for which certain duty by Australian Defence Force (ADF) personnel is no longer considered an eligible duty, and brings forward the date for which duty by certain ADF personnel is considered eligible duty.

**Income Tax (Farm Management Deposits)
Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.230**

Income Tax Assessment Act 1936

Made 10/08/2000
Tabled 28/08/2000 S 28/08/2000 HR

Summary Update explanatory statements prescribed in the Principal Regulations as a consequence of the commencement of the Pay As You Go arrangements in the *Taxation Administration Act 1953*.

**Income Tax Assessment Amendment Regulations
2000 (No.1)
Statutory Rules 2000 No.1**

Income Tax Assessment Act 1997

Made 02/02/2000
Tabled 15/02/2000 S 15/02/2000 HR

Summary Set the number of cents per kilometre that may be used in calculating deductions for car expenses and the taxable value of fringe benefits relating to motor vehicles.

**Instrument Fixing Charges to be Paid to APRA
under s.51 of the *Australian Prudential Regulation
Authority Act 1998***

*Australian Prudential Regulation Authority Act
1998*

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Revokes the original Instrument made in 1998 and fixes the charges to be paid to APRA by a person in respect of specified services and facilities, and applications and requests, that APRA provides to the person.

**Income Tax Assessment Amendment Regulations
2000 (No.2)
Statutory Rules 2000 No.128**

Income Tax Assessment Act 1997

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Amend the Principal Regulations to establish procedures for the valuation of property donated to certain funds, authorities and institutions and to set fees that the Commissioner will charge for the valuations.

**Insurance Contracts Amendment Regulations
2000 (No.1)
Statutory Rules 2000 No.118**

Insurance Contracts Act 1984

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Amend the definition of "eligible insurance contract" in the Principal Regulations, and exempt export payment insurance contracts from being rendered void by the operation of section 53 of the enabling Act.

Life Insurance Supervisory Levy Imposition Determination 2000 under s.7(3) of the *Life Insurance Supervisory Levy Imposition Act 1998*

Life Insurance Supervisory Levy Imposition Act 1998

Made 08/06/2000
Tabled 26/06/2000 S 26/06/2000 HR

Summary Specifies that the 2000-01 levy will be calculated at 0.02% of assets held by an entity, subject to a minimum amount of \$500 and a maximum amount of \$280,000.

Lloyd's Security Trust Fund Determination No.1 under s.68(1) of the *Insurance Act 1973*

Insurance Act 1973

Made 09/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Seeks to enhance the regulatory protection for those Australians who hold insurance policies with Lloyd's.

Lloyd's Security Trust Fund Rules No.1 under s.70(1) of the *Insurance Act 1973*

Insurance Act 1973

Made 09/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Seeks to further enhance the regulatory protection for those Australians who hold insurance policies with Lloyd's.

Notice No.1 (2000) of Declared Rate in Respect of Diesel Fuel Rebate under s.78A(5A) of the *Excise Act 1901*

Excise Act 1901

Made 03/02/2000
Tabled 06/03/2000 S 06/03/2000 HR

Summary Sets the rate of rebate payable in respect of diesel fuel purchased for use for five specific purposes.

Notice No.2 (2000) of Declared Rate in Respect of Diesel Fuel Rebate under s.78A(5A) of the *Excise Act 1901*

Excise Act 1901

Made 30/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Declares the rate of rebate payable under subsection 78(1) of the Act on and after 1 July 2000 in respect of diesel fuel for use in the manner prescribed in the Notice.

Notice No.3 (2000) of Declared Rate in Respect of Diesel Fuel Rebate under s.78A(5A) of the *Excise Act 1901*

Excise Act 1901

Made 31/07/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Declares the rate payable under subsection 78A(1) of the Act on and after 1 August 2000 in respect of diesel fuel for use in the manner prescribed in the Notice.

**Product Grants and Benefits Administration
Regulations 2000
Statutory Rules 2000 No.162**

***Product Grants and Benefits Administration Act
2000***

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Prescribe the conditions which an applicant entity for a grant or benefit under the Fuel Sales Grants Scheme must satisfy, the registration details, the scale of expenses to be allowed for attendance before the Commissioner of Taxation, and the form of identity cards for authorised officers.

**Product Grants and Benefits Administration
Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.298**

***Product Grants and Benefits Administration Act
2000***

Made 25/10/2000
Tabled 06/11/2000 S 06/11/2000 HR

Summary Prescribe registration requirements for a Product Stewardship (Oil) Benefit.

**Retirement Savings Account Providers
Supervisory Levy Imposition Determination 2000
under s.7(3) of the *Retirement Savings Account
Providers Supervisory Levy Imposition Act 1998***

***Retirement Savings Account Providers Supervisory
Levy Imposition Act 1998***

Made 08/06/2000
Tabled 26/06/2000 S 26/06/2000 HR

Summary Specifies that the 2000-01 levy will be calculated at 0.02% of assets held by an entity, subject to a minimum amount of \$5,000 and a maximum of \$18,500.

**Retirement Savings Accounts Amendment
Regulations 1999 (No.2)
Statutory Rules 1999 No.315**

Retirement Savings Accounts Act 1997

Made 08/12/99
Tabled 15/02/2000 S 15/02/2000 HR

Summary Amend the Principal Regulations as a consequence of a package of legislative measures relating to the reporting of lost superannuation members and the register of such members.

**Retirement Savings Accounts Amendment
Regulations 2000 (No.1)
Statutory Rules 2000 No.279**

Retirement Savings Accounts Act 1997

Made 11/10/2000
Tabled 30/10/2000 S 30/10/2000 HR

Summary Provide that investment earnings on superannuation benefits that have commenced, since 1 July 1999, to be paid from a Retirement Savings Account as a pension or annuity are not required to be preserved.

**Revocation of Lloyd's Security Trust Fund
Determination and Rules of 1998 under ss.68(1)
and 70(1) of the *Insurance Act 1973***

Insurance Act 1973

Made 09/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Revokes a Determination and a set of Rules which have been replaced by the instruments referred to above.

RHQ Company Determination 2000 (No.1) under s.82CE(1) of the *Income Tax Assessment Act 1936*

Income Tax Assessment Act 1936

Made 02/05/2000
Tabled 05/06/2000 S 29/05/2000 HR

Summary Determines that Blue Laboratory Pty Ltd and Centrogen Pty Ltd are RHQ companies for the purposes of the Act.

**Superannuation Contributions Tax (Assessment and Collection) Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.149**

Superannuation Contributions Tax (Assessment and Collection) Act 1997

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Specify that schemes set out in Schedule 1 to the Regulations are declared to be unfunded defined benefits superannuation schemes, that part of contributed amounts that is to be regarded as reasonably attributable to interest, the method for calculating the actuarial value of certain benefits and expenses, and the information requirements in relation to statements superannuation providers are to give.

**Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.150**

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

Made 21/6/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Specify that schemes set out in Schedule 1 to the Regulations are declared to be unfunded defined benefits superannuation schemes, that part of contributed amounts that is to be regarded as reasonably attributable to interest, the method for calculating the actuarial value of certain benefits and expenses, and the information requirements in relation to statements superannuation providers are to give.

**Superannuation Guarantee (Administration) Amendment Regulations 1999 (No.1)
Statutory Rules 1999 No.316**

Superannuation Guarantee (Administration) Act 1992

Made 08/12/1999
Tabled 15/02/2000 S 15/02/2000 HR

Summary Exclude from the ambit of the parent Act salary and wages paid to non-residents who are employed solely in relation to the Olympic Games or the Paralympic Games.

**Superannuation Industry (Supervision)
Amendment Regulations 1999 (No.5)
Statutory Rules 1999 No.317**

Superannuation Industry (Supervision) Act 1993

Made 08/12/1999
Tabled 15/02/2000 S 15/02/2000 HR

Summary Amend the Principal Regulations as a consequence of a package of legislative measures relating to the reporting of lost superannuation members and the register of such members.

**Superannuation Industry (Supervision)
Amendment Regulations 2000 (No.2)
Statutory Rules 2000 No.151**

Superannuation Industry (Supervision) Act 1993

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Specify that the in-house assets of small superannuation funds (with fewer than 5 members) do not include investments in companies or trusts that meet specified conditions.

**Superannuation Industry (Supervision)
Amendment Regulations 1999 (No.6)
Statutory Rules 1999 No.356**

Superannuation Industry (Supervision) Act 1993

Made 15/12/1999
Tabled 15/02/2000 S 15/02/2000 HR

Summary Ensure that, for the purposes of the enabling Act, a director of the employer-sponsor of a self managed superannuation fund is not taken to be an employee of that employer-sponsor.

**Superannuation Industry (Supervision)
Amendment Regulations 2000 (No.3)
Statutory Rules 2000 No.185**

Superannuation Industry (Supervision) Act 1993

Made 05/07/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Amend the definition of 'pooled superannuation trust' in the Principal Regulations in relation to unit trusts.

**Superannuation Industry (Supervision)
Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.119**

Superannuation Industry (Supervision) Act 1993

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Ensure that a member of a self managed superannuation fund who is both an employee and a relative of another member of the fund is not taken to be an employee of any other member of the fund.

**Superannuation Industry (Supervision)
Amendment Regulations 2000 (No.4)
Statutory Rules 2000 No.280**

Superannuation Industry (Supervision) Act 1993

Made 11/10/2000
Tabled 30/10/2000 S 30/10/2000 HR

Summary Amend the definition of 'pooled superannuation trust' in the Principal Regulations, to update the existing definition by inserting references to provisions of the *Income Tax Assessment Act 1997*.

**Superannuation Industry (Supervision)
Amendment Regulations 2000 (No.5)
Statutory Rules 2000 No.281**

Superannuation Industry (Supervision) Act 1993

Made 11/10/2000
Tabled 30/10/2000 S 30/10/2000 HR

Summary Provide that investment earnings on superannuation benefits that have commenced, since 1 July 1999, to be paid as a pension or annuity are not required to be preserved.

**Superannuation (Unclaimed Money and Lost Members) Regulations 1999
Statutory Rules 1999 No.318**

Superannuation (Unclaimed Money and Lost Members) Act 1999

Made 08/12/1999
Tabled 15/02/2000 S 15/02/2000 HR

Summary Prescribe the necessary details of the legislative scheme for reuniting members of superannuation funds thought to be lost with their funds.

**Superannuation Industry (Supervision)
(Transitional Provisions) Amendment Regulations
2000 (No.1)
Statutory Rules 2000 No.35**

Superannuation Industry (Supervision) Act 1993

Made 22/03/2000
Tabled 03/04/2000 S 03/04/2000 HR

Summary Amend the Principal Regulations to take account of changes made by primary legislation relating to the Australian Prudential Regulation Authority and self managed superannuation funds.

**Taxation Administration Amendment Regulations
2000 (No.1)
Statutory Rules 2000 No.73**

Taxation Administration Act 1953

Made 05/05/2000
Tabled 05/06/2000 S 29/05/2000 HR

Summary Include provisions relating to the new PAYG system and make technical amendments to remove redundant rules and revise definitions.

**Superannuation Supervisory Levy Imposition
Determination 2000 under s.7(3) of the
*Superannuation Supervisory Levy Imposition Act
1998***

***Superannuation Supervisory Levy Imposition Act
1998***

Made 08/06/2000
Tabled 26/06/2000 S 26/06/2000 HR

Summary Specifies that the 2000-01 levy will be calculated at 0.02% of assets held by an entity, subject to a minimum amount of \$300 and a maximum amount of \$46,000.

**Taxation Administration Amendment Regulations
2000 (No.2)
Statutory Rules 2000 No.109**

Taxation Administration Act 1953

Made 07/06/2000
Tabled 19/06/2000 S 19/06/2000 HR

Summary Allow the Commissioner of Taxation to disclose protected information to the Metropolitan Ambulance Service Royal Commission.

Taxation Administration Amendment Regulations 2000 (No.3)
Statutory Rules 2000 No.152

Taxation Administration Act 1953

Made 21/06/2000
 Tabled 14/08/2000 S 14/08/2000 HR

Summary Make further amendments to the Principal Regulations to supplement the rules in the Pay As You Go (PAYG) Withholding System.

Taxation Administration Amendment Regulations 2000 (No.4)
Statutory 2000 No.184

Taxation Administration Act 1953

Made 05/07/2000
 Tabled 14/08/2000 S 14/08/2000 HR

Summary Enable the payment of refunds of GST, WET and LCT, to the extent required under certain international agreements with other countries, on acquisitions in Australia.

Tobacco Charges Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.231

Tobacco Charges Assessment Act 1955

Made 10/08/2000
 Tabled 28/08/2000 S 28/08/2000 HR

Summary Omit a number of regulations in the Principal Regulations as a consequence of changes associated with the *A New Tax System (Tax Administration) Act 1999*.

Trade Practices Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.163

Trade Practices Act 1974

Made 21/06/2000
 Tabled 14/08/2000 S 14/08/2000 HR

Summary Prescribe 'New Tax System changes' to be included for the purposes of section 75AT of the *Trade Practices Act 1974* and increase certain arbitration charges by the Australian Competition and Consumer Commission to reflect the introduction of the goods and services tax.

Trade Practices Amendment Regulations 2000 (No.2)
Statutory Rules 2000 No.164

Trade Practices Act 1974

Made 21/06/2000
 Tabled 14/08/2000 S 14/08/2000 HR

Summary Prescribe an increase in the transactional limit which governs the application of s. 51AC of the *Trade Practices Act 1974*.

Trade Practices Amendment Regulations 2000 (No.3)
Statutory Rules No.186

Trade Practices Act 1974

Made 05/07/2000
 Tabled 14/08/2000 S 14/08/2000 HR

Summary Prescribe certain 'New Tax System changes' to be included for the purposes of section 75AT of the *Trade Practices Act 1974*.

**Wool Tax (Administration) Amendment
Regulations 2000 (No.1)
Statutory Rules 2000 No.232**

Wool Tax (Administration) Act 1964

Made 10/08/2000
Tabled 28/08/2000 S 28/08/2000 HR

Summary Omit a number of regulations in the Principal Regulations as a consequence of changes associated with the *A New Tax System (Tax Administration) Act 1999*.

**Wool Tax Amendment Regulations 2000 (No.1)
Statutory Rules 2000 No.153**

Wool Tax Act (No.1) 1964

Wool Tax Act (No.2) 1964

Wool Tax Act (No.3) 1964

Wool Tax Act (No.4) 1964

Wool Tax Act (No.5) 1964

Made 21/06/2000
Tabled 14/08/2000 S 14/08/2000 HR

Summary Provide for a reduction of the wool tax rate from 4% to 3% from 1 July 2000.