

2010-2011-2012-2013

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

EXPOSURE DRAFT

**Fringe Benefits Tax Amendment
(DisabilityCare Australia) Bill 2013**

No. , 2013

(Treasury)

A Bill for an Act to amend the *Fringe Benefits Tax Act 1986*, and for related purposes

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1 **A Bill for an Act to amend the *Fringe Benefits Tax***
2 ***Act 1986, and for related purposes***

3 The Parliament of Australia enacts:

4 **1 Short title**

5 This Act may be cited as the *Fringe Benefits Tax Amendment*
6 *(DisabilityCare Australia) Act 2013*.

7 **2 Commencement**

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

Commencement information

Column 1	Column 2	Column 3
Provision(s)	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	At the same time as Schedule 1 to the <i>Medicare Levy Amendment (DisabilityCare Australia) Act 2013</i> commences.	

1 Note: This table relates only to the provisions of this Act as originally
2 enacted. It will not be amended to deal with any later amendments of
3 this Act.

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

7 **3 Schedule(s)**

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9 repealed as set out in the applicable items in the Schedule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

1 **Schedule 1—Amendments**
2

3 ***Fringe Benefits Tax Act 1986***

4 **1 Section 6**

5 Omit “46.5%”, substitute “47%”.

6 **2 Application of amendment**

7 The amendment made by this Schedule applies to the year of tax
8 beginning on 1 April 2014 and later years of tax.