Income Tax Assessment Act 1997

No. 38, 1997

Compilation No. 237

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This compilation is in 12 volumes

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Volume 2: sections 40-1 to 67-30
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About this compilation

This compilation

This is a compilation of the *Income Tax Assessment Act 1997* that shows the text of the law as amended and in force on 14 October 2022 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes
Endnote 2—Abbreviation key
Endnote 3—Legislation history
Endnote 4—Amendment history

Abbreviation key—Endnote 2
The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4
Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes
The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments
A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment

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can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and "(md not incorp)" is added to the amendment history.

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Endnote 2—Abbreviation key

ad = added or inserted

am = amended

amdt = amendment

c = clause(s)

C[x] = Compilation No. x

Ch = Chapter(s)

def = definition(s)

Dict = Dictionary

disallowed = disallowed by Parliament

Div = Division(s)

ed = editorial change

exp = expires/expired or ceases/ceased to have effect

F = Federal Register of Legislation

gaz = gazette

LA = *Legislation Act 2003*

LIA = *Legislative Instruments Act 2003*

(md) = misdescribed amendment can be given effect

(md not incorp) = misdescribed amendment cannot be given effect

mod = modified/modification

No. = Number(s)

o = order(s)

Ord = Ordinance

orig = original

par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)

pres = present

prev = previous

(prev…) = previously

Pt = Part(s)

r = regulation(s)/rule(s)

reloc = relocated

renum = renumbered

rep = repealed

rs = repealed and substituted

s = section(s)/subsection(s)

Sch = Schedule(s)

Sdiv = Subdivision(s)

SLI = Select Legislative Instrument

SR = Statutory Rules

Sub-Ch = Sub-Chapter(s)

SubPt = Subpart(s)

underlining = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Act 1997	38, 1997	17 Apr 1997	1 July 1997 (s 1-2)	
Taxation Laws Amendment (Private Health Insurance Incentives) Act 1997	56, 1997	30 Apr 1997	Sch 2 (items 7–10): 1 July 1997 (s 2(4))	Sch 2 (item 10)
Taxation Laws Amendment Act (No. 2) 1997	95, 1997	30 June 1997	s 4 and Sch 3 (items 15–18): 30 June 1997 (s 2(1))	
as amended by				
Taxation Laws (Technical Amendments) Act 1998	41, 1998	4 June 1998	Sch 6 (items 23, 24): 4 June 1998 (s 2(14))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 50): 29 June 2010 (s 2(1) item 9)	—
Tax Law Improvement Act 1997	121, 1997	8 July 1997	s 4: 8 July 1997 (s 2(1)) Sch 1, Sch 2 (items 3–17), Sch 3 (items 3–30), Sch 4 (items 5–62, Sch 5 (items 3–42), Sch 6 (items 3–67), Sch7 (items 2–4), Sch 8 (items 2–31), Sch 9 (items 3–15), Sch 10 (items 2–11), Sch 11 (items 2–36) and Sch 12 (items 1–14): 1 July 1997 (s 2(2), (3), (4) (5))	s 4 and Sch 5 (item 24)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 83, 86): 3 July 2002 (s 2(1) item 66)	Sch 12 (item 86)
Franchise Fees Windfall Tax (Consequential Amendments) Act 1997	134, 1997	19 Sept 1997	s 4(2) and Sch 1 (items 3–6): 19 Sept 1997 (s 2)	s 4(2)
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	s 4 and Sch 2 (items 2–7): 14 Oct 1997 (s 2(1)) Sch 6 (items 10–13): 1 July 1997 (s 2(3)) Sch 14 (items 43–60): 1 July 1997 (s 2(7)) Sch 15 (items 7–13): 1 July 1997 (s 2(9))	Sch 6 (item 13) and Sch 15 (item 13)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 64): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 4) 1997	174, 1997	21 Nov 1997	Sch 6 (items 1–16, 23(1)) and Sch 9 (items 1–23, 30(1)): 21 Nov 1997 (s 2(1), (3))	Sch 6 (item 23(1)) and Sch 9 (item 30(1))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 77): 29 June 2010 (s 2(1) item 9)	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Farm Household Support Amendment (Restart and Exceptional Circumstances) Act 1997	179, 1997	25 Nov 1997	Sch 2 (items 12–26) and Sch 3 (item 4): 25 Nov 1997 (s 2)	Sch 3 (item 4)
Superannuation Contributions and Termination Payments Taxes Legislation Amendment Act 1997	191, 1997	7 Dec 1997	Sch 2: 7 Dec 1997 (s 2(1))	—
Child Care Payments (Consequential Amendments and Transitional Provisions) Act 1997	196, 1997	8 Dec 1997	Sch 1 (items 19, 20): 9 Dec 1997 (s 2(5))	—
Social Security Legislation Amendment (Parenting and Other Measures) Act 1997	197, 1997	11 Dec 1997	Sch 1 (items 338–343): 20 Mar 1998 (s 2(2)) Sch 1 (items 369–381): 1 July 1998 (s 2(2))	Sch 1 (item 343)
Social Security and Veterans' Affairs Legislation Amendment (Family and Other Measures) Act 1997	202, 1997	16 Dec 1997	Sch 1 (items 44, 45): 1 Jan 1998 (s 2(3))	—
Taxation Laws Amendment Act (No. 1) 1998	16, 1998	16 Apr 1998	s 4, Sch 3–5, Sch 10 (items 1–19) and Sch 11: 16 Apr 1998 (s 2(1))	s 4, Sch 3 (items 20–22), Sch 4 (item 2), Sch 5 (item 44), Sch 10 (item 19) and Sch 11 (item 123)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 74, 75, 86): Royal Assent	Sch. 12 (item 86)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 34): 29 June 2010	—
Taxation Laws Amendment (Trust Loss and Other Deductions) Act 1998	17, 1998	16 Apr 1998	16 Apr 1998	s 4
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 109): 29 June 2010	—
Commonwealth Places (Consequential Amendments) Act 1998	23, 1998	17 Apr 1998	17 Apr 1998	s. 4(2)
Taxation Laws (Technical Amendments) Act 1998	41, 1998	4 June 1998	s 4, Sch 3 (items 4–7), Sch 4 (items 1–3, 5): 4 June 1998 (s 2(1))	s 4, Sch 3 (item 7) and Sch 4 (item 5)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 110): 29 June 2010	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security Legislation Amendment (Youth Allowance Consequential and Related Measures) Act 1998	45, 1998	17 June 1998	Sch 12 (items 25–46): 1 July 1998 (s 2(1))	—
Tax Law Improvement Act (No. 1) 1998	46, 1998	22 June 1998	s 4, Sch 1, Sch 2 (items 4–48), Sch 3 (items 3–12), Sch 4 (items 2–11), Sch 5 (items 3–5), Sch 6 (items 2–7), Sch 7 (items 2–11), Sch 9 (items 2–6, 8) and Sch 10: 22 June 1998 (s 2(1)–(4))	s 4 and Sch 9 (item 8)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 85, 86): Royal Assent	Sch. 12 (item 86)
Taxation Laws Amendment Act (No. 3) 1998	47, 1998	23 June 1998	Schedule 1 (items 2, 4): 1 July 1998 Remainder: Royal Assent	s 4, Sch 1 (item 5), Sch 3 (item 16), Sch 5 (item 4) and Sch 9 (items 14–16)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 65): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Company Law Review) Act 1998	63, 1998	29 June 1998	Sch 6: 1 July 1998 (s 2(3)(a))	Sch 6 (item 18)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 60, 61): 1 July 1998 (s 2(1) item 59)	—
Social Security and Veterans' Affairs Legislation Amendment (Pension Bonus Scheme) Act 1998	67, 1998	30 June 1998	30 June 1998	—
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 73, 86): Royal Assent	Sch. 12 (item 86)
Taxation Laws Amendment (Farm Management Deposits) Act 1998	85, 1998	2 July 1998	2 Jan 1999	—
Taxation Laws Amendment (Landcare and Water Facility Tax Offset) Act 1998	91, 1998	14 July 1998	Sch 1 (items 1–13, 19): 14 July 1998 (s 2(1))	Sch 1 (item 19)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 80, 86): Royal Assent	Sch. 12 (item 86)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Veterans' Affairs Legislation Amendment (Budget and Other Measures) Act 1998	93, 1998	15 July 1998	Sch 7 (items 40–45): 1 Apr 1998 (s 2(9))	Sch 7 (item 45)
Primary Industries and Energy Legislation Amendment Act (No. 1) 1998	102, 1998	30 July 1998	30 July 1998	Sch. 2 (item 11)
Taxation Laws Amendment (Film Licensed Investment Company) Act 1998	108, 1998	7 Dec 1998	7 Dec 1998 (*see* s. 2)	—
Taxation Laws Amendment (Private Health Insurance) Act 1998	128, 1998	21 Dec 1998	21 Dec 1998	Sch. 2 (item 16)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 62): 21 Dec 1998 (s 2(1) item 60)	—
Payment Processing Legislation Amendment (Social Security and Veterans' Entitlements) Act 1998	132, 1998	24 Dec 1998	Sch 5 (items 2–9): 1 July 1999 (s 2(1))	—
Taxation Laws Amendment Act (No. 3) 1999	11, 1999	31 Mar 1999	Sch 1 (items 277–280, 404): 1 July 1999 (s 2(3))	Sch 1 (item 404)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Assistance for Carers Legislation Amendment Act 1999	13, 1999	9 Apr 1999	Sch 1 (items 122–125, 128): 1 July 1997 (s 2(3)) Sch 1 (items 129–133): 1 July 1998 (s 2(4)) Sch 1 (items 134–137) and Sch 2 (items 50–55, 63, 64(1), (3)): 1 July 1999 (s 2(2)(a), (b))	Sch 1 (items 128, 133, 137) and Sch 2 (items 63, 64(1), (3))
Taxation Laws Amendment Act (No. 1) 1999	16, 1999	9 Apr 1999	s 4, Sch 3 (items 11, 12(3)), Sch 4 and Sch 7 (items 9–14): 9 Apr 1999 (s 2(1))	s 4, Sch 3 (item 12(3)), Sch 4 (item 2) and Sch 7 (item 14)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 35): 29 June 2010	—
Taxation Laws Amendment (Software Depreciation) Act 1999	39, 1999	31 May 1999	31 May 1999	s 4 and Sch 1 (items 21–24)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 103): 29 June 2010	—
Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999	44, 1999	17 June 1999	Sch 7 (item 105): 1 July 1999 (s 3(2)(e), (16) and gaz 1999, No S283)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 6) 1999	54, 1999	5 July 1999	5 July 1999 (s 2(1), (2))	Sch 1 (item 36), Sch 2 (item 16), Sch 5 (item 10) and Sch 7 (item 3)
A New Tax System (Income Tax Laws Amendment) Act 1999	60, 1999	8 July 1999	9 July 1999 (*see* s. 2)	Sch. 2 (item 7)
A New Tax System (Personal Income Tax Cuts) Act 1999	69, 1999	8 July 1999	9 July 1999 (*see* s. 2)	Sch. 3 (item 1(1))
A New Tax System (Closely Held Trusts) Act 1999	70, 1999	8 July 1999	8 July 1999	Sch. 2 (item 14)
A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999	83, 1999	8 July 1999	Sch 10 (items 24–54, 68(1), 69): 1 July 2000 (s 2(2))	Sch 10 (items 68(1), 69)
Taxation Laws Amendment Act (No. 2) 1999	93, 1999	16 July 1999	Schedule 4 (item 24): 16 Apr 1998 Remainder: Royal Assent	s 4 and Sch 1 (item 39(1)) and Sch 3 (item 33)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 53): 16 July 1999 (s 2(1) item 53)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 51): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1999	94, 1999	16 July 1999	16 July 1999 (s 2(1)–(3))	s 4, Sch 1 (item 30), Sch 2 (items 3, 4, 6), Sch 3 (items 6, 32, 42), Sch 5 (items 35–37) and Sch 6 (item 73)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 78): 29 June 2010	—
Taxation Laws Amendment (Demutualisation of Non-insurance Mutual Entities) Act 1999	103, 1999	16 July 1999	16 July 1999	—
Taxation Laws Amendment Act (No. 7) 1999	117, 1999	22 Sept 1999	Sch 2 (item 2): 22 Sept 1999 (s 2(1))	—
Public Employment (Consequential and Transitional) Amendment Act 1999	146, 1999	11 Nov 1999	Sch 1 (items 532–534): 5 Dec 1999 (s 2(1), (2))	—
Further 1998 Budget Measures Legislation Amendment (Social Security) Act 1999	152, 1999	11 Nov 1999	Sch 4 (items 17–19): 11 Nov 1999 (s 2(4))	Sch 4 (item 19)
Corporate Law Economic Reform Program Act 1999	156, 1999	24 Nov 1999	Sch 5 (items 17–21): 13 Mar 2000 (s 2(2)(b) and gaz 2000, No S114)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Capital Allowances) Act 1999	164, 1999	10 Dec 1999	Sch 1, Sch 2 (items 1–16, 19–23), Sch 3 (items 1–10, 14) and Sch 4–6: 10 Dec 1999 (s 2(1)) Sch 2 (items 17, 18): never commenced (s 2(2))	Sch 1 (item 15), Sch 2 (item 23), Sch 3 (item 14), Sch 4 (item 12) and Sch 5 (item 6)
New Business Tax System (Capital Gains Tax) Act 1999	165, 1999	10 Dec 1999	s 4, Sch 1 (items 1–53, 61, 62), Sch 2, Sch 3 (items 1–4, 18) and Sch 4: 10 Dec 1999 (s 2(1), (2))	s 4, Sch 1 (items 61, 62), Sch 2 (item 7) and Sch 3 (item 18)
as amended by				
Taxation Laws Amendment Act (No. 7) 2000	173, 2000	21 Dec 2000	Sch 3 (item 16): 21 Dec 2000 (s 2(1))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 11): 29 June 2010	—
New Business Tax System (Integrity and Other Measures) Act 1999	169, 1999	10 Dec 1999	Sch 5 (items 1–12): 22 Feb 1999 (s 2(2)) Sch 1 (items 1–13, 18), Sch 2 (items 1–3, 5), Sch 3 (items 1–4, 7), Sch 4 (items 1–15, 19), Sch 6, Sch 7 (item 11), Sch 8, Sch 9 (items 1–14, 23–33) and Sch 10: 10 Dec 1999 (s 2(1))	Sch 1 (item 18), Sch 2 (item 5), Sch 3 (item 7), Sch 4 (item 19), Sch 6 (item 16), Sch 7 (item 12(1)), Sch 8 (item 10) and Sch 9 (items 14, 31, 33)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Sch 3: 1 July 2000 (s 2(9))	—
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 69, 70, 86): Royal Assent	Sch. 12 (item 86)
A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999	177, 1999	22 Dec 1999	Sch 5: 22 Dec 1999 (s 2(1)) Sch 8 (items 1–6): 1 July 2000 (s 2(10))	—
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	Schedule 1 (items 6, 8, 70–78): 1 July 2000 Remainder: Royal Assent	s 4 and Sch 2 (items 92, 93) s. 2(1A) (ad. by 179, 1999, Sch. 10 [item 19])
as amended by				
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 10 (item 19): 22 Dec 1999 (s 2(11))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 1): 29 June 2010	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 7, Sch 8, Sch 16 (items 18, 19, 37) and Sch 18: 22 Dec 1999 (s 2(1), (7)(d), (e)) Sch 11 (items 80–105) and Sch 18 (items 4, 5, 17, 21, 32): 1 July 2000 (s 2(9)(b), (14))	Sch 7 (item 18), Sch 8 (item 16) and Sch 16 (item 37)
as amended by				
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Sch 3 (items 17, 18): 22 Dec 1999 (s 3(4))	Sch 3 (item 18)
Dairy Industry Adjustment Act 2000	22, 2000	3 Apr 2000	3 Apr 2000	—
A New Tax System (Tax Administration Act (No. 1) 2000	44, 2000	3 May 2000	Sch 3 (item 38), Sch 4 (items 13–16) and Sch 5: 22 Dec 1999 (s 2(1))	—
Taxation Laws Amendment Act (No. 2) 2000	58, 2000	31 May 2000	s 4, Sch 2 (items 2–4(2)), Sch 5, Sch 6 (items 1–13, 17, 18, 20–32, 34), Sch 9 and Sch 10 (items 12–17(3)–(6), 31–38(3)–(7)): 31 May 2000 (s 2(1)) Sch 4: 17 Dec 1999 (s 2(8)) Sch 6 (items 14–16): never commenced (s 2(10)) Sch 6 (item 19): 16 July 1999 (s 2(11)) Sch 8 (item 19): 1 July 1998 (s 2(13))	s 4, Sch 2 (item 4(2)), Sch 4 (item 6), Sch 5 (item 6), Sch 6 (item 34) and Sch 10 (items 17(3)–(6), 38(3)–(7))

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 76, 86): Royal Assent	Sch. 12 (item 86)
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Schedule 7 (item 170): Royal Assent	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 52): 29 June 2010	—
Taxation Laws Amendment Act (No. 3) 2000	66, 2000	22 June 2000	Sch 2 (items 3, 4): 7 Dec 1998 (s 2(3)) Sch 3–5: 22 June 2000 (s 2(1))	Sch 3 (item 5), Sch 4 and Sch 5 (item 2)
Taxation Laws Amendment Act (No. 6) 2000	76, 2000	28 June 2000	28 June 2000	s 4
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 91): 29 June 2010	—
New Business Tax System (Miscellaneous) Act (No. 1) 2000	79, 2000	30 June 2000	s 4: 30 June 2000 (s 2(1)) Sch 1 (items 3, 4(2)), Sch 2 (items 1–7) and Sch 6 (items 1–11, 15): 1 July 2000 (s 2(2))	s 4, Sch 1 (item 4(2)), Sch 2 (item 7) and Sch 6 (item 15)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 17): 29 June 2010	—
New Business Tax System (Alienation of Personal Services Income) Act 2000	86, 2000	30 June 2000	Sch 1 (items 1–26): 30 June 2000 (s 2(1))	Sch 1 (item 26)
New Business Tax System (Miscellaneous) Act (No. 2) 2000	89, 2000	30 June 2000	s 4, Sch 1 (items 1–17, 19–25, 30–32, 34–65, 65A, 68), Sch 2 (items 63–66, 69, 71–79, 79A, 79B, 80–83, 83A, 84), Sch 4, Sch 5 (items 1–31, 34), Sch 6 and Sch 9 (items 5, 9, 26, 43, 55–57, 62, 63, 66, 67): 30 June 2000 (s 2(1)) Sch 1 (item 18): 1 pm (A.C.T.) 11 Nov 1999 (s 2(2)) Sch 1 (items 26–29, 33): 31 May 2000 (s 2(3)) Sch 2 (items 67, 68, 70): 1 July 2001 (s 2(5)) Sch 9 (items 1–4, 6–8, 10–25, 27–42, 44–54, 58–61, 64, 65, 68–73): 1 July 2000 (s 2(11))	s 4, Sch 1 (item 68), Sch 4 (item 6), Sch 5 (items 31, 34) and Sch 6 (item 2)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 47–49): 31 May 2000 (s 2(1) item 50)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 18): 29 June 2010	—
New Business Tax System (Integrity Measures) Act 2000	90, 2000	30 June 2000	30 June 2000	Sch. 1 (item 4)
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Sch 2 (items 49–53), Sch 4A and Sch 5: 1 July 2000 (s 3(1), (6))	—
Indirect Tax Legislation Amendment Act 2000	92, 2000	30 June 2000	Sch 7 (items 28–30): 1 July 2000 (s 2(1))	—
Taxation Laws Amendment Act (No. 4) 2000	114, 2000	5 Sept 2000	Schedule 4 (items 43, 44): 1 July 1998 Remainder: Royal Assent	s 4 and Sch. 4 (item 82)
as amended by				
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (items 41, 42): 5 Sept 2000 (s 2(1) items 36, 37)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 79): 29 June 2010	—
Patents Amendment (Innovation Patents) Act 2000	140, 2000	24 Nov 2000	24 May 2001	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Farm Household Support Amendment Act 2000	144, 2000	7 Dec 2000	Sch 2 (items 7–19) and Sch 3 (items 7(3), 8): 18 Dec 2000 (s 2(2) and gaz 2000, No S634)	Sch 3 (items 7(3), 8)
Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Sch 6 (items 47, 48, 49(3)) and Sch 7 (item 15): 21 Dec 2000 (s 2(1))	Sch 6 (item 49(3))
Taxation Laws Amendment Act (No. 7) 2000	173, 2000	21 Dec 2000	s 4, Sch 1, Sch 3 (items 1–15, 17), Sch 4 (items 6–45, 47–49, 51–59, 65(1), (3)) and Sch 6: 21 Dec 2000 (s 2(1)) Sch 4 (items 46, 50): 1 July 1998 (s 2(3)) Sch 5: 31 May 2000 (s 2(4))	s 4, Sch 3 (item 17), Sch 4 (item 65(1), (3)) and Sch 6 (item 6)
as amended by				
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (item 43): 21 Dec 2000 (s 2(1) item 38)	—
Taxation Laws Amendment Act (No. 5) 2003	142, 2003	17 Dec 2003	Schedule 2 (items 50, 51): Royal Assent	Sch. 2 (item 51)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 94): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Defence Legislation Amendment (Enhancement of the Reserves and Modernisation) Act 2001	10, 2001	22 Mar 2001	Sch 2 (items 62, 94, 95): 19 Apr 2001 (s 2(1))	Sch 2 (items 94, 95)
Family and Community Services Legislation Amendment (One-off Payment to the Aged) Act 2001	43, 2001	25 May 2001	25 May 2001	—
Taxation Laws Amendment (Changes for Senior Australians) Act 2001	44, 2001	25 May 2001	25 May 2001	Sch. 3 (item 2)
Corporations (Repeals, Consequentials and Transitionals) Act 2001	55, 2001	28 June 2001	s 4–14 and Sch 3 (items 264–275): 15 July 2001 (s 2(1), (3))	s 4–14
Governor-General Legislation Amendment Act 2001	57, 2001	28 June 2001	28 June 2001	Sch. 2 (item 4)
Taxation Laws Amendment Act (No. 1) 2001	72, 2001	30 June 2001	30 June 2001	Sch. 2 (items 108–110)
as amended by				
New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001	77, 2001	30 June 2001	Sch 3: 30 June 2001 (s 2(2))	Sch 3 (item 6)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 51, 52): 30 June 2001 (s 2(1) item 52)	—
Taxation Laws Amendment Act (No. 3) 2001	73, 2001	30 June 2001	Schedule 1 (items 69–78): 23 May 2001 Schedule 2 (items 48–52): 1 Jan 2001 Schedule 3 (items 34–36): 1 Apr 2001 Remainder: Royal Assent	Sch. 1 (item 62(2)), Sch. 2 (items 47, 48) and Sch. 3 (item 19)
New Business Tax System (Capital Allowances) Act 2001	76, 2001	30 June 2001	Schedule 2: 1 July 2000 Schedule 3: 9 May 2001 Remainder: Royal Assent	Sch. 1 (item 2), Sch. 2 (item 4) and Sch. 3 (item 3)
New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001	77, 2001	30 June 2001	Sch 2 (items 149–476, 488): 30 June 2001 (s 2(1))	Sch 2 (item 488)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 44, 45): 30 June 2001 (s 2(1) item 48)	—
Taxation Laws Amendment Act (No. 5) 2002	119, 2002	2 Dec 2002	Sch 3 (items 97–99): 30 June 2001 (s 2(1) item 9)	—
New Business Tax System (Simplified Tax System) Act 2001	78, 2001	30 June 2001	Sch 1 and 2: 30 June 2001 (s 2(1))	Sch 1 (item 2) and Sch 2 (item 24)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Superannuation Contributions) Act 2001	89, 2001	18 July 2001	18 July 2001	Sch. 1 (item 11(1))
Family Law Legislation Amendment (Superannuation) (Consequential Provisions) Act 2001	114, 2001	18 Sept 2001	Sch 1 (items 16–19, 21–24): 28 Dec 2002 (s 2)	—
Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001	146, 2001	1 Oct 2001	Sch 4 (items 92–101): 15 Dec 2001 (s 2(1))	—
New Business Tax System (Thin Capitalisation) Act 2001	162, 2001	1 Oct 2001	Sch 1 (items 1, 14–16) and Sch 2: 1 July 2001 (s 2(1)) Sch 1 (items 17, 19): 15 July 2001 (s 2(2)(b)) Sch 1 (item 18): 1 July 2002 (s 2(3)(b))	—
New Business Tax System (Debt and Equity) Act 2001	163, 2001	1 Oct 2001	1 July 2001	Sch. 1 (item 118)
Taxation Laws Amendment Act (No. 2) 2001	167, 2001	1 Oct 2001	Sch 4 (items 8–10) and Sch 7 and 8: 1 Oct 2001 (s 2(1))	Sch 4 (item 10), Sch 7 (item 15) and Sch 8 (item 4)
Taxation Laws Amendment Act (No. 5) 2001	168, 2001	1 Oct 2001	Schedule 2: 1 July 2000 Remainder: Royal Assent	s 4, Sch. 1 (item 17), Sch. 3 (items 4, 5), Sch. 4 (items 7, 9, 16) and Sch. 5 (item 5)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 87): 29 June 2010	—
Taxation Laws Amendment Act (No. 6) 2001	169, 2001	1 Oct 2001	s 4, Sch 4, Sch 5 (items 1–9) and Sch 6 (items 1–4, 4A–4C, 5, 5A, 6–16, 16L–16N, 17, 19): 1 Oct 2001 (s 2(1), (4), (4B), (4C), (5))	s 4, Sch 4 (item 15), Sch 5 (item 9) and Sch 6 (item 19(1)–(2A))
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 58, 59): 1 Oct 2001 (s 2(1) item 58)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 92): 29 June 2010	—
Taxation Laws Amendment (Research and Development) Act 2001	170, 2001	1 Oct 2001	Sch 2 (items 28–44, 51): 12 pm (A.C.T.) 29 Jan 2001 (s 2(2)) Sch 2 (items 69–84, 92): 30 June 2001 (s 2(3)) Sch 3 (items 11–13, 19(1)): 1 Oct 2001 (s 2(1))	Sch 2 (items 51, 92) and Sch 3 (item 19(1))
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 63): 1 Oct 2001 (s 2(1) item 61)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Superannuation Act (No. 1) 2002	15, 2002	4 Apr 2002	4 Apr 2002	Sch. 1 (item 21)
Taxation Laws Amendment Act (No. 1) 2002	26, 2002	4 Apr 2002	4 Apr 2002	Sch. 1 (items 4, 9(1), (2))
Taxation Laws Amendment (Film Incentives) Act 2002	27, 2002	4 Apr 2002	4 Apr 2002	Sch. 1 (item 12)
Taxation Laws Amendment (Baby Bonus) Act 2002	32, 2002	30 May 2002	30 May 2002	s. 4
New Business Tax System (Imputation) Act 2002	48, 2002	29 June 2002	29 June 2002	—
Taxation Laws Amendment (Superannuation) Act (No. 2) 2002	51, 2002	29 June 2002	s. 4, Schedule 1 (item 202(2)) and Schedule 3 (items 3, 4): Royal Assent Schedule 1 (items 185, 186): 1 July 2003	s 4, Sch. 1 (item 202(2)) and Sch. 3 (item 4)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 108): 29 June 2010	—
Taxation Laws Amendment Act (No. 4) 2002	53, 2002	29 June 2002	Schedules 3 and 4: 1 July 2002 Remainder: Royal Assent	s 4, Sch. 1 (item 46), Sch. 2 (items 16, 17) and Sch. 4 (item 15)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 80): 29 June 2010	—
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 2: 1 July 2002 (s 2(1) item 3) Sch 4 (items 3, 4): 1 July 2000 (s 2(1) item 5) Sch 4 (items 5–8), Sch 7, Sch 9 (items 9, 11, 12, 15–20, 22–40, 45), Sch 11 (items 2–5), Sch 12 (items 16–18, 20, 25, 26): 3 July 2002 (s 2(1) items 6, 7, 9, 11, 13, 15, 16, 18, 28, 30, 33) Sch 9 (items 10, 13, 14, 21) and Sch 12 (items 23, 24): 1 July 1997 (s 2(1) items 10, 12, 14, 32) Sch 12 (item 19): 30 June 1998 (s 2(1) item 29) Sch 12 (items 21, 22): 22 June 1998 (s 2(1) item 31) Sch 12 (items 27, 28): 16 Apr 1998 (s 2(1) item 34) Sch 12 (item 29): 19 Sept 1997 (s 2(1) item 35)	Sch 4 (items 4(2), 8), Sch 7 (item 3), Sch 9 (item 45), Sch 11 (item 5) and Sch 12 (items 22, 24)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Consolidation) Act (No. 1) 2002	68, 2002	22 Aug 2002	24 Oct 2002 (*see* s. 2)	s 4 and Sch 3 (items 2, 19, 23, 37–39)
as amended by				
New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002	90, 2002	24 Oct 2002	Sch 11: 24 Oct 2002 (s 2(1) item 2)	—
New Business Tax System (Consolidation and Other Measures) Act 2003	16, 2003	11 Apr 2003	Sch 19 (items 6, 7): 24 Oct 2002 (s 2(1) items 11, 12)	—
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Sch 10 (item 265): 24 Oct 2002 (s 2(1) item 18)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 12): 29 June 2010	—
New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002	90, 2002	24 Oct 2002	s 4, Sch 1–6, 12, Sch 14 (items 1–15, 17–19), Sch 15 (items 1, 3–15, 19–89) and Sch 16 (items 1, 21–55): 24 Oct 2002 (s 2(1) items 1, 2, 4, 5) Sch 13: 29 June 2002 (s 2(1) item 3)	s 4, Sch 14 (item 19), Sch 15 (items 13–15) and Sch 16 (items 54, 55)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	Schedule 8 (items 1, 3): Royal Assent	Sch. 8 (item 3)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 15): 29 June 2010	—
Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014	110, 2014	16 Oct 2014	Sch 5 (item 141, 142): 29 June 2002 (s 2(1) item 8) Sch 5 (item 143): 24 Oct 2002 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 3) 2002	97, 2002	10 Nov 2002	s. 4, Schedule 1 (item 8) and Schedule 2 (items 9A, 9B, 10–12): Royal Assent	s 4
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 66): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002	117, 2002	2 Dec 2002	s 4: 2 Dec 2002 (s 2(1) item 1) Sch 1, 2, Sch 3 (items 1–7), Sch 4, Sch 5 (items 1–12), Sch 6–8, Sch 11 (items 8–11), Sch 12 (items 1–23), Sch 13 (items 1–14) and Sch 14 (items 8–13): 24 Oct 2002 (s 2(1) items 2, 3, 5, 6, 9) Sch 17: 29 June 2002 (s 2(1) item 11)	s 4, Sch 2 (item 11), Sch 8 (item 6), Sch 12 (items 12, 22) and Sch 17 (item 6)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 14): 29 June 2010	—
Taxation Laws Amendment Act (No. 5) 2002	119, 2002	2 Dec 2002	s 4, Sch 1 (items 2–5, 8), Sch 2 and Sch 3 (item 100): 2 Dec 2002 (s 2(1) items 1, 2, 10) Sch 1 (items 6, 7): (*see* Sch 10 (item 242) of Act No. 41, 2005) Sch 3 (items 4–78): 30 June 2001 (s 2(1) items 3–8)	s 4, Sch 1 (item 8), Sch 2 (item 7) and Sch 3 (item 100)
as amended by				
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Sch 10 (item 242): 1 Apr 2005 (s 2(1) item 5)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 88): 29 June 2010	—
Taxation Laws Amendment (Venture Capital) Act 2002	136, 2002	19 Dec 2002	Sch 1 (items 1, 5): 31 May 2000 (s 2(1) items 2, 4) Sch 1 (items 2–4, 6–27), Sch 2 (items 18–28), Sch 3 (items 2–18) and Sch 4 (items 1, 2): 19 Dec 2002 (s 2(1) items 3, 5, 6)	Sch 1 (item 27), Sch 2 (item 28) and Sch 3 (item 18)
Taxation Laws Amendment (Structured Settlements and Structured Orders) Act 2002	139, 2002	19 Dec 2002	19 Dec 2002	s 4 and Sch. 1 (item 16A)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 104): 29 June 2010	—
Taxation Laws Amendment Act (No. 1) 2003	12, 2003	2 Apr 2003	Schedule 1: 29 Aug 2001 Remainder: Royal Assent	Sch. 2 (item 2) and Sch. 3 (items 2, 6, 11, 13)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Consolidation and Other Measures) Act 2003	16, 2003	11 Apr 2003	s 4: 11 Apr 2003 (s 2(1) item 1) Sch 1 (items 1–6, 9–26), Sch 2, 3, Sch 4 (items 1–7), Sch 5 (items 2–5), Sch 6 (items 1–9), Sch 7 (items 1, 2, 4–29), Sch 8, Sch 9 (items 1, 2, 13–21), Sch 10 (item 2), Sch 11 (items 1–3), Sch 12, 13, Sch 14 (items 1–7), Sch 16 (items 1–3), Sch 19 (items 1–3), Sch 21, 22, Sch 23 (items 10–13) and Sch 24 (items 20–23): 24 Oct 2002 (s 2(1) items 1A, 2–11, 13, 14) Sch 7 (item 3): (*see* Sch 10 (item 224) of Act No. 41, 2005) Sch 25 (items 1–10), Sch 26 (items 1–4, 8), Sch 27 (items 1–19, 21), Sch 28 (items 1–12, 19), Sch 29 (items 12, 13) and Sch 30 (items 1, 2): 29 June 2002 (s 2(1) items 15–19, 21, 23)	s 4, Sch 9 (item 21), Sch 13 (item 5), Sch 24 (item 23), Sch 26 (item 8), Sch 27 (item 21), Sch 28 (item 19) and Sch 30 (item 2)
as amended by				
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Sch 10 (item 224): 1 Apr 2005 (s 2(1) item 5) Sch 10 (item 266): 24 Oct 2002 (s 2(1) item 19)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	Sch 5 (items 137, 139, 140): 3 June 2010 (s 2(1) item 11D)	Sch 5 (items 139, 140)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 13): 29 June 2010	—
Family and Community Services Legislation Amendment (Australians Working Together and other 2001 Budget Measures) Act 2003	35, 2003	24 Apr 2003	Schedules 1, 1A, 2, 4, 5 and 6: 20 Sept 2003 Schedule 3: 22 May 2003 Remainder: Royal Assent	Sch. 2 (item 7)
Taxation Laws Amendment Act (No. 2) 2003	65, 2003	30 June 2003	s. 4, Schedule 2, Schedule 3 (items 3–5) and Schedule 5 (item 3): Royal Assent	s 4 and Sch. 2 (item 5)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 53): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 2003	66, 2003	30 June 2003	s 4, Sch 2 (items 1–5, 17), Sch 3 (items 49–70, 71–128, 129–131, 140, 141), Sch 4, Sch 6 (items 1, 3) and Sch 7 (items 6–9): 30 June 2003 (s 2(1) items 1, 3, 6–8, 8B–12, 12B, 14, 15, 17, 18) Sch 3 (items 70A, 128A): 2 Apr 2003 (s 2(1) items 8A, 12A)	s 4, Sch 2 (item 17), Sch 3 (items 140(1)–(6), (8), 141), Sch 4 (item 5), Sch 6 (item 3) and Sch 7 (item 9)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 81): 29 June 2010	—
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	s 4, Sch 10 (items 1–11) and Sch 12: 30 June 2003 (s 2(1) items 1, 6, 7, 12) Sch 3, 4 and Sch 5 (items 1–3): 24 Oct 2002 (s 2(1) item 3) Sch 9 (items 16, 17): 1 Sept 2003 (s 2(1) item 5) Sch 10 (items 17–23): 17 Dec 2003 (s 2(1) item 9)	s 4 and Sch 10 (item 23)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 93): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Australian Heritage Council (Consequential and Transitional Provisions) Act 2003	86, 2003	23 Sept 2003	Sch 1 (items 4–6): 1 Jan 2004 (s 2(1) item 2)	Sch 1 (item 5)
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	s. 4, Schedule 1 (items 2–20, 22), Schedule 2 (items 1–12), Schedule 3 (items 2–6) and Schedule 6 (items 16, 22–25, 27, 28, 30): Royal Assent s. 5: 11 Oct 2002 Sch 6 (items 17–19): 1 July 1997 (s 2(1) items 17, 18) Sch 6 (items 20, 21): 21 Dec 2000 (s 2(1) items 19, 20) Sch 6 (item 26): 10 Dec 1999 (s 2(1) item 22) Sch 6 (item 29): 30 June 2000 (s 2(1) item 25)	s 4, 5, Sch. 1 (item 22), Sch. 2 (item 12) and Sch. 3 (item 6) s. 2(1) (am. by 67, 2003, Sch. 10 [item 13])
as amended by				
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	Schedule 10 (items 13–16): 14 Oct 2003 (*see* s. 2(1))	—
Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005	147, 2005	14 Dec 2005	Schedule 5 (items 19, 20): Royal Assent	Sch. 5 (item 20)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 67): 29 June 2010	—
Taxation Laws Amendment Act (No. 8) 2003	107, 2003	21 Oct 2003	Sch 6: 1 July 2003 (s 2(1) item 3) Sch 7 (items 6–8): 30 June 2003 (s 2(1) item 5) Sch 7 (item 15): 17 Dec 2003 (s 2(1) item 7) Remainder: 21 Oct 2003 (s 2(1) items 1, 2, 4, 6, 8)	s 4, Sch 1 (item 9(1)), Sch 2 (item 40), Sch 3 (item 2), Sch 5 (item 3) and Sch 7 (items 9, 18) s. 2(1) (am. by 23, 2005, Sch. 11 [item 1])
as amended by				
Tax Laws Amendment (2004 Measures No. 6) Act 2005	23, 2005	21 Mar 2005	Sch 11: 21 Oct 2003 (s 2(1) item 8)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 95): 29 June 2010	—
Superannuation (Government Co-contribution for Low Income Earners) (Consequential Amendments) Act 2003	111, 2003	12 Nov 2003	12 Nov 2003	Sch. 1 (item 25)
New Business Tax System (Taxation of Financial Arrangements) Act (No. 1) 2003	133, 2003	17 Dec 2003	17 Dec 2003	s 4, Sch. 1 (item 17(2)), Sch. 2 (item 9), Sch. 3 (item 2) and Sch. 4 (items 77, 78)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009	15, 2009	26 Mar 2009	Sch 1 (items 113, 114): 17 Dec 2003 (s 2(1) item 3)	Sch 1 (item 114)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 19): 29 June 2010	—
Financial Services Reform Amendment Act 2003	141, 2003	17 Dec 2003	Schedule 3 (item 1): 18 Dec 2003	—
Taxation Laws Amendment Act (No. 5) 2003	142, 2003	17 Dec 2003	s 4, Sch 1 (items 1–15, 18–40), Sch 2 (items 1, 2, 4–29, 33–49, 52, 53), Sch 3, Sch 7 (items 1–23) and Sch 8 (items 4–17, 17A, 17B, 18–21, 24(2), (3)): 17 Dec 2003 (s 2(1) items 1–5, 10, 11, 13)	s 4, Sch 1 (item 1), Sch 2 (items 1, 49), Sch 3 (items 15, 18), Sch 7 (items 15, 23) and Sch 8 (items 24(2), (3))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 89): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Higher Education Support (Transitional Provisions and Consequential Amendments) Act 2003	150, 2003	19 Dec 2003	Sch 2 (items 136–143): 1 Jan 2004 (s 2(1) item 16)	—
Taxation Laws Amendment Act (No. 2) 2004	20, 2004	23 Mar 2004	Schedule 6: 1 July 2000 Remainder: Royal Assent	s 4, Sch. 3 (item 6), Sch. 4 (item 9), Sch. 7 (item 9) and Sch. 8 (item 14)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 54): 29 June 2010	—
Family Assistance Legislation Amendment (Extension of Time Limits) Act 2004	33, 2004	20 Apr 2004	20 Apr 2004	Sch. 1 (item 9)
Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004	52, 2004	27 Apr 2004	Schedule 4 (items 10–13, 14(2), (3), 15): 1 July 2004 (*see* s. 2)	Sch. 4 (items 14(2), (3), 15)
Family Assistance Legislation Amendment (More Help for Families—Increased Payments) Act 2004	59, 2004	26 May 2004	Schedule 2 (items 36–42): 1 July 2004	Sch. 2 (items 38, 42)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance Legislation Amendment (More Help for Families—One-off Payments) Act 2004	60, 2004	26 May 2004	26 May 2004	—
Bankruptcy Legislation Amendment Act 2004	80, 2004	23 June 2004	Sch 1 (items 197, 212, 213, 215): 1 Dec 2004 (s 2(1) item 2)	Sch 1 (items 212, 213, 215)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2004 Measures No. 2) Act 2004	83, 2004	25 June 2004	s 4, Sch 1 (items 116–124), Sch 2 (items 1, 2, 5–8, 10–18, 20–33, 36–50, 52–64, 67–74), Sch 3 (items 4–7), Sch 5 (items 1, 2), Sch 6, Sch 8 (items 9–11), Sch 10 (items 43, 44) and Sch 12: 25 June 2004 (s 2(1) items 1, 12–14, 16, 17, 20, 27, 29, 30) Sch 1 (items 2–79): 30 June 2000 (s 2(1) item 2) Sch 1 (items 85–94): 30 June 2001 (s 2(1) items 3–5) Sch 1 (items 95–99): 24 Oct 2002 (s 2(1) item 6) Sch 1 (item 100): 19 Dec 2002 (s 2(1) item 7) Sch 1 (items 101–104) and Sch 10 (items 23–29, 30–42): 30 June 2003 (s 2(1) items 8, 9, 24–26) Sch 1 (items 105, 106): 17 Dec 2003 (s 2(1) item 10) Sch 10 (items 3–22): 29 June 2002 (s 2(1) item 23)	s 4, Sch 1 (items 126(2)–(5), (8)–(10)), Sch 2 (items 1, 6, 37, 53, 64), Sch 3 (items 6, 7), Sch 5 (item 2), Sch 6 (item 4), Sch 8 (item 11), Sch 10 (items 43(2)–(4), 44) and Sch 12 (items 9, 16) s. 2(1) (am. by 41, 2005, Sch. 10 [item 269])

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Sch 10 (item 269): 25 June 2004 (s 2(1) item 22)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 112): 29 June 2010	—
Superannuation Laws Amendment (2004 Measures No. 1) Act 2004	92, 2004	29 June 2004	29 June 2004	Sch. 1 (item 3)
Superannuation Laws Amendment (2004 Measures No. 2) Act 2004	93, 2004	29 June 2004	s. 4(1) and Schedule 1 (item 3): Royal Assent	s. 4(1)
Tax Laws Amendment (2004 Measures No. 1) Act 2004	95, 2004	29 June 2004	s. 4, Schedules 2, 3, 5 and 11: Royal Assent Schedule 7 (items 1–10, 13): 1 July 2004 Schedule 10 (items 28–39, 44, 45): 1 July 2005	s 4, Sch. 2 (item 11), Sch. 3 (items 7–9), Sch. 5 (item 9), Sch. 7 (item 13) and Sch. 10 (items 44, 45)
as amended by				
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Sch 7 (item 210): 1 July 2005 (s 2(1) item 22)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 111): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New International Tax Arrangements (Participation Exemption and Other Measures) Act 2004	96, 2004	29 June 2004	29 June 2004	Sch. 1 (item 1) and Sch. 2 (item 140(2), (3)
as amended by				
New International Tax Arrangements (Foreign-owned Branches and Other Measures) Act 2005	64, 2005	26 June 2005	Sch 5: 29 June 2004 (s 2(1) item 5)	—
Veterans' Entitlements (Clarke Review) Act 2004	100, 2004	30 June 2004	Schedule 2 (items 32–35): 20 Sept 2004	—
Taxation Laws Amendment Act (No. 1) 2004	101, 2004	30 June 2004	s. 4, Schedule 1 (items 2–4), Schedule 9, Schedule 10 (items 7–37) and Schedule 11 (items 144–146): Royal Assent Sch 2 and Sch 7 (items 1–8): 30 June 2003 (s 2(1) items 3, 8) Sch 3: 1 July 2003 (s 2(1) item 4) Sch 11 (item 35): 30 June 2000 (s 2(1) item 13) Sch 11 (items 52–59, 88, 89): 1 July 2000 (s 2(1) item 14) Sch 11 (items 141–143): 1 July 2001 (s 2(1) item 16)	s 4, Sch. 1 (item 4), Sch. 3 (item 72), Sch. 7 (item 8), Sch. 9 (item 17) and Sch. 11 (items 143, 145)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 36): 29 June 2010	—
Tax Laws Amendment (2004 Measures No. 3) Act 2004	105, 2004	30 June 2004	Schedule 2: 1 Apr 2004 Remainder: Royal Assent	s 4 and Sch. 1 (item 19)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 113): 29 June 2010	—
Tax Laws Amendment (Wine Producer Rebate and Other Measures) Act 2004	129, 2004	31 Aug 2004	Schedules 1 and 3: 1 Oct 2004 Remainder: Royal Assent	Sch. 3 (item 25)
Family and Community Services and Veterans' Affairs Legislation Amendment (2004 Election Commitments) Act 2004	132, 2004	8 Dec 2004	Schedule 1 (items 1, 2, 17, 18) and Schedule 2 (items 1, 2, 13–15, 24): 1 Dec 2004	Sch. 2 (items 13, 24)
Private Health Insurance Incentives Amendment Act 2005	9, 2005	22 Feb 2005	22 Feb 2005	Sch. 1 (item 7)
New International Tax Arrangements (Managed Funds and Other Measures) Act 2005	21, 2005	21 Mar 2005	21 Mar 2005	Sch. 1 (item 7) and Sch. 3 (item 47(1))

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2004 Measures No. 6) Act 2005	23, 2005	21 Mar 2005	s. 4, Schedule 1 (items 2–8, 11, 13–19, 21–24, 26, 27, 29–32), Schedule 2 (items 1–11, 14), Schedule 3 (items 1–13, 75–102, 111(1)–(3)), Schedules 4–6, 8, 10 and Schedule 12 (items 2–6, 11(1)): Royal Assent Schedule 12 (item 1): 1 July 2000	s 4, Sch. 1 (items 1, 19), Sch. 2 (item 14), Sch. 3 (item 111(1)–(3)), Sch. 4 (item 2), Sch. 6 (item 14), Sch. 8 (item 8), Sch. 10 (item 23) and Sch. 12 (item 11(1))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 114): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	s. 4, Schedule 1 (items 1–11), Schedule 2 (items 1–9, 11), Schedule 3 (items 17–22), Schedule 6 (items 1–3, 5, 12–15, 17–28), Schedule 7, Schedule 10 (items 36–221, 271–273) and Schedule 11 (items 4, 5): Royal Assent Sch 10 (item 247): 28 Dec 2002 (s 2(1) item 9) Sch 10 (items 248, 259, 260): 24 Oct 2002 (s 2(1) items 10, 14, 15) Sch 10 (items 249, 250–257, 263, 264): 29 June 2002 (s 2(1) items 11, 12, 17) Sch 10 (item 258): 30 June 2000 (s 2(1) item 13) Sch 10 (items 261, 262): 1 July 2000 (s 2(1) item 16)	s 4, Sch. 1 (item 11), Sch. 2 (item 11), Sch. 3 (item 22), Sch. 6 (item 1), Sch. 7 (item 20) and Sch. 11 (item 5)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 115): 29 June 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Australian Communications and Media Authority (Consequential and Transitional Provisions) Act 2005	45, 2005	1 Apr 2005	Schedule 1 (items 66, 67) and Schedule 4: 1 July 2005 (*see* s. 2(1))	Sch. 4
Social Security Legislation Amendment (One-off Payments for Carers) Act 2005	55, 2005	25 May 2005	25 May 2005	Sch. 2 (item 1)
as amended by				
Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments and Other Budget Measures) Act 2008	19, 2008	26 May 2008	Schedule 3 (item 70): Royal Assent	—
as amended by				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 2 (item 20): 26 May 2008 (s 2(1) item 21)	—
Statute Update (Autumn 2018) Act 2018	41, 2018	22 May 2018	Sch 5 (item 1): 19 June 2018 (s 2(1) item 4)	—
Film Licensed Investment Company (Consequential Provisions) Act 2005	58, 2005	26 June 2005	Schedule 1: 27 June 2005 (*see* s. 2(1)) Remainder: Royal Assent	Sch. 1 (item 17)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2005 Measures No. 3) Act 2005	63, 2005	26 June 2005	Schedule 1 (items 5–23): Royal Assent	Sch. 1 (item 23)
New International Tax Arrangements (Foreign-owned Branches and Other Measures) Act 2005	64, 2005	26 June 2005	Schedule 2: 27 June 2005 Schedule 5: 29 June 2004 Remainder: Royal Assent	Sch. 2 (item 11(2)), Sch. 3 (items 11, 39) and Sch. 4 (items 40, 41)
Social Security Amendment (Extension of Youth Allowance and Austudy Eligibility to New Apprentices) Act 2005	66, 2005	26 June 2005	Schedules 1 and 2: 1 July 2005 Schedule 3: 20 Mar 2000 (*see* s. 2(1)) Remainder: Royal Assent	Sch. 2 (item 3)
Tax Laws Amendment (Improvements to Self Assessment) Act (No. 1) 2005	75, 2005	29 June 2005	29 June 2005	Sch. 1 (item 31)
Tax Laws Amendment (2005 Measures No. 1) Act 2005	77, 2005	29 June 2005	29 June 2005	Sch. 2 (item 3) and Sch. 4 (item 5)
Tax Laws Amendment (2005 Measures No. 2) Act 2005	78, 2005	29 June 2005	29 June 2005	Sch. 1 (item 3) and Sch. 3 (items 5, 12)
Superannuation (Consequential Amendments) Act 2005	81, 2005	29 June 2005	Schedule 7 (items 2, 3): 1 July 2005	Sch. 7 (item 3)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Superannuation Legislation Amendment (Trustee Board and Other Measures) (Consequential Amendments) Act 2008	26, 2008	23 June 2008	Schedule 1 (items 117–121): Royal Assent	—
Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005	147, 2005	14 Dec 2005	Schedule 1 (items 4–168, 169(2), 170–176), Schedule 2 (items 1, 12–24, 26–28), Schedule 3, Schedule 4 (items 4–12), Schedule 5 (items 13, 14, 20), Schedule 6 (items 1, 2, 10(1)) and Schedule 7 (items 14–16, 20): Royal Assent	Sch. 1 (items 169(2), 170–176), Sch. 2 (items 26–28), Sch. 3 (item 5), Sch. 4 (item 12), Sch. 5 (item 20), Sch. 6 (item 10(1)) and Sch. 7 (item 20)
Tax Laws Amendment (2005 Measures No. 4) Act 2005	160, 2005	19 Dec 2005	Schedule 1 (items 1–10, 14(1)) and Schedule 2 (items 1–12): Royal Assent	Sch. 1 (item 14(1)) and Sch. 2 (item 12)
Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005	161, 2005	19 Dec 2005	Schedule 1 (item 26) and Schedule 2 (items 6–14, 32): Royal Assent	Sch. 2 (item 32)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2005 Measures No. 5) Act 2005	162, 2005	19 Dec 2005	Schedule 2 (items 1–13), Schedule 3 (items 1–3, 16–19, 33) and Schedule 6 (items 28–32): Royal Assent Schedule 6 (items 1–5, 7–13): 1 July 2005 Sch 6 (items 6, 16–25): 1 July 2001 (s 2(1) items 4, 6)	Sch. 2 (item 13), Sch. 3 (item 33) and Sch. 6 (items 13, 25)
Tax Laws Amendment (2005 Measures No. 6) Act 2006	13, 2006	29 Mar 2006	29 Mar 2006	Sch. 1 (item 2), Sch. 2 (item 4) and Sch. 3 (item 3)
Offshore Petroleum (Repeals and Consequential Amendments) Act 2006	17, 2006	29 Mar 2006	Sch 2 (items 41, 42): 1 July 2008 (s 2(1) item 2)	Sch 2 (item 42)
Tax Laws Amendment (2006 Measures No. 1) Act 2006	32, 2006	6 Apr 2006	6 Apr 2006	Sch. 1 (item 40(1)–(7), (9)), Sch. 2 (item 51) and Sch. 3 (item 17)
as amended by				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 2 (item 23): 6 Apr 2006 (s 2(1) item 23)	—
Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006	41, 2006	22 May 2006	22 May 2006	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Law Amendment (Shared Parental Responsibility) Act 2006	46, 2006	22 May 2006	Schedule 4 (items 113A, 113B, 129, 138A): 1 July 2006	Sch. 4 (items 129, 138A)
Tax Laws Amendment (Personal Tax Reduction and Improved Depreciation Arrangements) Act 2006	55, 2006	19 June 2006	Schedules 1, 3 and 4: 1 July 2006 Remainder: Royal Assent	—
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	s. 4, Schedules 1, 2, Schedule 3 (items 1–3, 7), Schedule 4, Schedule 5 (items 1–3) and Schedule 7 (items 51–113, 213–216, 257–263): Royal Assent Sch 7 (items 179–188): 1 July 2004 (s 2(1) item 15) Sch 7 (item 189): 5 July 1999 (s 2(1) item 16) Sch 7 (item 190): 30 June 2000 (s 2(1) item 17) Sch 7 (item 191): 24 Oct 2002 (s 2(1) item 18) Sch 7 (item 192): 30 June 2004 (s 2(1) item 19) Sch 7 (item 193): 22 Dec 1999 (s 2(1) item 20)	s. 4, Sch. 1 (item 3), Sch. 3 (item 7), Sch. 4 (item 6), Sch. 5 (item 3) and Sch. 7 (items 55, 69, 92)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2009 Measures No. 6) Act 2010	19, 2010	24 Mar 2010	Sch 3 (item 3): 22 June 2006 (s 2(1) item 6) Sch 3 (item 12): 24 Mar 2010 (s 2(1) item 9)	Sch. 3 (item 12)
Electoral and Referendum Amendment (Electoral Integrity and Other Measures) Act 2006	65, 2006	22 June 2006	Schedule 4 (items 1–10, 12): Royal Assent	Sch. 4 (item 12)
Fuel Tax (Consequential and Transitional Provisions) Act 2006	73, 2006	26 June 2006	Schedule 5 (items 5–38, 156–159): 1 July 2006 (*see* s. 2(1))	—
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Schedule 1 (items 2–4), Schedule 2, Schedule 4 (items 1, 5–9, 14, 20, 23–30), Schedule 5, Schedule 6 (items 3–7) and Schedule 11 (items 1, 2, 4–24): Royal Assent Schedule 3 (items 2–5): 30 June 2006 (s 2(1) item 3)	Sch. 1 (item 4), Sch. 2, Sch. 3 (item 5), Sch. 4 (items 14, 30), Sch. 5 (item 2) and Sch. 11 (items 23, 24) s. 2(1) (item 10) (rep. by 12, 2012, Sch. 6 [item 8])
as amended by				
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Sch 6 (items 8, 9): 30 June 2006 (s 2(1) item 8)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Families, Community Services and Indigenous Affairs and Other Legislation (2006 Budget and Other Measures) Act 2006	82, 2006	30 June 2006	Schedule 4 (items 6–9): 1 Dec 2006	—
International Tax Agreements Amendment Act (No. 1) 2006	100, 2006	14 Sept 2006	14 Sept 2006	Sch. 1 (item 11)
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Schedules 3 and 4: 1 Jan 2008 Remainder: Royal Assent	Sch. 6 (items 1, 4–11)
as amended by				
Tax Laws Amendment (2006 Measures No. 7) Act 2007	55, 2007	12 Apr 2007	Schedule 4 (item 5): Royal Assent	—
Tax Laws Amendment (2007 Measures No. 2) Act 2007	78, 2007	21 June 2007	Schedule 5 (item 9): Royal Assent	—
Tax Laws Amendment (2009 Measures No. 2) Act 2009	42, 2009	23 June 2009	Sch 5 (items 13, 14): 1 Jan 2008 (s 2(1) item 11)	—
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 2 (item 29): 14 Sept 2006 (s 2(1) item 25)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Sch 5 (items 55, 56): 1 Jan 2008 (s 2(1) item 16)	Sch 5 (item 56)
Australian Participants in British Nuclear Tests (Treatment) (Consequential Amendments and Transitional Provisions) Act 2006	136, 2006	30 Nov 2006	Schedules 1 and 2: 1 Dec 2006 (*see* s. 2(1)) Remainder: Royal Assent	Sch. 2 (items 1–3)
Tax Laws Amendment (2006 Measures No. 4) Act 2006	168, 2006	12 Dec 2006	Schedule 3 (items 3–5): 13 Dec 2005 Remainder: Royal Assent	s. 4, Sch. 1 (items 10, 11), Sch. 3 (item 2) and Sch. 4 (item 112)
as amended by				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 2 (item 24): 1 Mar 2010 (s 2(1) item 24)	—
Tax Laws Amendment (2006 Measures No. 6) Act 2007	4, 2007	19 Feb 2007	Schedule 1 and Schedule 2 (items 11–16, 26): Royal Assent	—
Tax Laws Amendment (Simplified Superannuation) Act 2007	9, 2007	15 Mar 2007	Schedule 1 (items 1, 2, 5–17, 24(1)), Schedule 2 (items 1, 2), Schedule 3, Schedule 5 (items 6–8, 36(1)) and Schedule 10: Royal Assent	Sch. 1 (items 2, 24(1)), Sch. 2 (item 2), Sch. 5 (items 8, 36(1)) and Sch. 10 (item 96)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Legislation Amendment (Simplification) Act 2007	15, 2007	15 Mar 2007	s 4, Sch 1 (items 150–236, 240, 242–260, 406(1)–(3)), Sch 3 (items 8–44, 66) and Sch 4 (items 1–8): 15 Mar 2007 (s 2(1) items 1, 2, 6, 8, 9) Sch 2: 12 Apr 2007 (s 2(1) item 3)	s 4, Sch 1 (item 406(1)–(3)), Sch 2 (item 12) and Sch 3 (item 66)
as amended by				
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Sch 5 (item 28): 24 Sept 2007 (s 2(1) item 5)	—
Tax Laws Amendment (2009 Measures No. 6) Act 2010	19, 2010	24 Mar 2010	Sch 3 (item 9): 15 Mar 2007 (s 2(1) item 8) Sch 3 (item 12): 24 Mar 2010 (s 2(1) item 9)	Sch 3 (item 12)
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 589): 5 Mar 2016 (s 2(1) item 2)	—
Private Health Insurance (Transitional Provisions and Consequential Amendments) Act 2007	32, 2007	30 Mar 2007	Schedule 2 (item 52): 1 Apr 2007 (*see* s. 2(1)) Schedule 3 (items 7A, 8, 9, 9A–9C): 1 July 2007	Sch. 3 (item 9A)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2006 Measures No. 7) Act 2007	55, 2007	12 Apr 2007	12 Apr 2007	Sch. 1 (item 68(1)), Sch. 5 (item 2) and Sch. 7 (item 5)
Tax Laws Amendment (2007 Measures No. 1) Act 2007	56, 2007	12 Apr 2007	12 Apr 2007	Sch. 3 (item 39)
Social Security and Veterans' Affairs Legislation Amendment (One-off Payments and Other 2007 Budget Measures) Act 2007	66, 2007	11 May 2007	Schedule 1 (items 17–26) and Schedule 3 (items 13–16): Royal Assent	—
Tax Laws Amendment (2007 Measures No. 2) Act 2007	78, 2007	21 June 2007	Schedule 7 (items 2–14): 1 July 2005 Schedule 8 (items 350–353): 19 Dec 2002 (s 2(1) item 7) Remainder: Royal Assent	s. 4, Sch. 1 (item 7), Sch. 2 (item 18), Sch. 4 (item 10), Sch. 6 (item 10), Sch. 7 (items 15, 16) and Sch. 8 (items 85, 205)
Tax Laws Amendment (2007 Measures No. 3) Act 2007	79, 2007	21 June 2007	Schedule 1 (items 28, 29, 39–42, 43(1), (6)), Schedules 3, 4, Schedule 6 (items 3–8), Schedule 9 (items 14–26, 30, 34) and Schedule 10 (items 10–13, 32): Royal Assent Schedule 8 (items 2, 12–25, 26(1)–(3)): 1 July 2007	Sch. 1 (item 43(1), (6)), Sch. 3 (items 3, 4), Sch. 4 (items 4, 5), Sch. 6 (item 8), Sch. 8 (item 26(1)–(3)), Sch. 9 (items 30, 34) and Sch. 10 (item 32)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Small Business) Act 2007	80, 2007	21 June 2007	21 June 2007	Sch. 1 (item 8), Sch. 2 (item 67(2), (3)), Sch. 3 (item 176), Sch. 4 (item 31(1)), Sch. 7 (item 2) and Sch. 8 (item 9)
as amended by				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 2 (items 30, 31): 21 June 2007 (s 2(1) items 26, 27)	—
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Support Reform Consolidation and Other Measures) Act 2007	82, 2007	21 June 2007	Schedule 6 (items 39, 40): 1 July 2007	—
Veterans' Affairs Legislation Amendment (2007 Measures No. 1) Act 2007	89, 2007	21 June 2007	Schedule 5: 1 July 2007	—
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Care and Other 2007 Budget Measures) Act 2007	113, 2007	28 June 2007	Schedule 1 (items 20–22): 1 July 2007	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security Amendment (Apprenticeship Wage Top-Up for Australian Apprentices) Act 2007	114, 2007	28 June 2007	Schedule 1: 1 July 2007 Remainder: Royal Assent	Sch. 1 (item 3)
Financial Sector Legislation Amendment (Restructures) Act 2007	117, 2007	28 June 2007	28 June 2007	Sch. 2 (item 4) and Sch. 3 (item 24)
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Schedule 1 (items 1, 4, 128–194, 222, 223, 225, 226), Schedule 2, Schedule 5 (items 1–16, 48(1)–(3)), Schedule 6 and Schedule 7 (items 18–68): Royal Assent Schedule 5 (items 31–46): 15 Mar 2007 (s 2(1) item 6)	Sch. 1 (items 222, 223, 225, 226), Sch. 2 (item 6), Sch. 5 (item 48(1)–(3)) and Sch. 7 (items 22, 38)
International Trade Integrity Act 2007	147, 2007	24 Sept 2007	Schedule 2 (items 5–9): 25 Sept 2007	Sch. 2 (item 9)
Financial Sector Legislation Amendment (Simplifying Regulation and Review) Act 2007	154, 2007	24 Sept 2007	Schedule 1 (items 173–176): 1 Jan 2008 Schedule 1 (item 296): Royal Assent	Sch. 1 (item 296)
Higher Education Endowment Fund (Consequential Amendments) Act 2007	161, 2007	24 Sept 2007	Schedule 1: 25 Sept 2007 (*see* s. 2(1)) Remainder: Royal Assent	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2007 Measures No. 5) Act 2007	164, 2007	25 Sept 2007	s. 4, Schedule 1 (items 1–24, 36–67, 71), Schedules 2–6, Schedule 7 (items 1–3, 5–12, 14), Schedule 8 (items 6–13), Schedule 9 and Schedule 10 (items 1, 7–25, 91, 92): Royal Assent Schedule 10 (items 57–88): 1 July 2010 Sch 12 (items 72–87): 27 Sept 2007 (s 2(1) item 9)	s. 4, Sch. 1 (item 71), Sch. 2 (item 2), Sch. 3 (item 11), Sch. 4 (item 7), Sch. 5 (item 3), Sch. 6 (item 68), Sch 7 (item 14), Sch. 8 (item 13), Sch. 9 (item 3) and Sch. 10 (items 91, 92)
as amended by				
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	Schedule 5 (item 343): Royal Assent	—
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Disability Assistance) Act 2007	182, 2007	28 Sept 2007	Schedule 1: 1 Oct 2007 Remainder: Royal Assent	—
Families, Community Services and Indigenous Affairs Legislation Amendment (Further 2007 Budget Measures) Act 2007	183, 2007	28 Sept 2007	1 Jan 2008	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security Legislation Amendment (2007 Budget Measures for Students) Act 2007	184, 2007	28 Sept 2007	Schedule 3: 1 Jan 2008	Sch. 3 (item 10)
Workplace Relations Amendment (Transition to Forward with Fairness) Act 2008	8, 2008	20 Mar 2008	Sch 1 (item 271): 28 Mar 2008 (s 2(1) item 2)	—
Screen Australia and the National Film and Sound Archive (Consequential and Transitional Provisions) Act 2008	13, 2008	20 Mar 2008	Sch 1 (items 3, 4): 1 July 2008 (s 2(1) item 2)	—
Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments and Other Budget Measures) Act 2008	19, 2008	26 May 2008	Schedule 1 (items 17–25) and Schedule 3 (items 14–32): Royal Assent	—
Tax Laws Amendment (Election Commitments No. 1) Act 2008	32, 2008	23 June 2008	23 June 2008	Sch. 1 (item 58) and Sch. 2 (item 3)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2008 Measures No. 2) Act 2008	38, 2008	24 June 2008	Schedule 1, Schedules 3–6, Schedule 7 (items 1–3, 5), Schedule 8 (items 1–11), Schedule 9 (items 2–4), Schedule 10, Schedule 12 and Schedule 13: 24 June 2008 Schedule 8 (items 12–21): 1 July 2012	Sch. 1 (item 19), Sch. 3 (item 3), Sch. 4 (item 5), Sch. 5 (item 4), Sch. 7 (item 5), Sch. 8 (items 11, 21), Sch. 9 (item 4), Sch. 10 (item 5), Sch. 12 (item 2) and Sch. 13 (item 3)
First Home Saver Accounts (Consequential Amendments) Act 2008	45, 2008	25 June 2008	26 June 2008	—
Veterans' Entitlements Legislation Amendment (2007 Election Commitments) Act 2008	48, 2008	25 June 2008	Schedule 3 (items 1, 2, 16(1)): 1 July 2008	Sch. 3 (item 16(1))
Tax Laws Amendment (Budget Measures) Act 2008	59, 2008	30 June 2008	30 June 2008	Sch. 1 (items 9, 15) and Sch. 2 (item 2)
as amended by				
Tax Laws Amendment (2008 Measures No. 6) Act 2009	14, 2009	26 Mar 2009	Schedule 4 (item 51): Royal Assent	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Other Legislation Amendment (Employment Entry Payment) Act 2008	64, 2008	30 June 2008	1 July 2008	Sch. 1 (item 11(1))
Tax Laws Amendment (2008 Measures No. 3) Act 2008	91, 2008	20 Sept 2008	Schedule 1: Royal Assent	Sch. 1 (item 9)
First Home Saver Accounts (Further Provisions) Amendment Act 2008	92, 2008	30 Sept 2008	Schedule 1 (items 10–22, 26): 1 Oct 2008	Sch. 1 (item 26)
Tax Laws Amendment (2008 Measures No. 4) Act 2008	97, 2008	3 Oct 2008	Sch 1 (items 3–12) and Sch 3 (items 44–173, 189): 3 Oct 2008 (s 2(1) items 2, 3–5)	Sch 1 (item 12) and Sch 3 (items 147, 155)
Family Law Amendment (De Facto Financial Matters and Other Measures) Act 2008	115, 2008	21 Nov 2008	Sch 2 (items 34–41): 1 Mar 2009 (s 2(1) item 5)	—
Dairy Adjustment Levy Termination Act 2008	123, 2008	25 Nov 2008	Schedule 3 (items 1, 2): 26 Nov 2008	Sch. 3 (item 2)
National Rental Affordability Scheme (Consequential Amendments) Act 2008	130, 2008	28 Nov 2008	1 July 2008	Sch. 1 (item 14)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Other Legislation Amendment (Economic Security Strategy) Act 2008	131, 2008	1 Dec 2008	Schedule 5 (items 3–12): Royal Assent	—
Tax Laws Amendment (Education Refund) Act 2008	141, 2008	9 Dec 2008	Schedule 1 (items 2–5, 10): Royal Assent	Sch. 1 (item 10)
Same-Sex Relationships (Equal Treatment in Commonwealth Laws—General Law Reform) Act 2008	144, 2008	9 Dec 2008	Schedule 14 (items 59–96): 10 Dec 2008	Sch. 14 (item 96)
Tax Laws Amendment (2008 Measures No. 5) Act 2008	145, 2008	9 Dec 2008	Schedule 2: Royal Assent	Sch. 2 (item 9)
Temporary Residents' Superannuation Legislation Amendment Act 2008	151, 2008	11 Dec 2008	Sch 1 (items 27–37): 18 Dec 2008 (s 2(1) item 2)	—
Nation-building Funds (Consequential Amendments) Act 2008	155, 2008	18 Dec 2008	Schedule 2 (items 45–47) and Schedule 3 (item 8): 1 Jan 2009 (*see* s. 2(1))	Sch. 3 (item 8)
Household Stimulus Package Act (No. 2) 2009	4, 2009	18 Feb 2009	Schedule 4 and Schedule 5 (items 6–14): Royal Assent	Sch. 4
Tax Bonus for Working Australians (Consequential Amendments) Act (No. 2) 2009	6, 2009	18 Feb 2009	Schedule 1 (items 2, 3): 18 Feb 2009 (*see* s. 2(1))	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2008 Measures No. 6) Act 2009	14, 2009	26 Mar 2009	Schedule 1, Schedule 4 (items 11–34, 52) and Schedule 5 (items 7–13): Royal Assent Schedule 5 (items 2, 3, 14): 29 Jan 2009 Schedule 5 (items 5, 6): 1 July 2011	Sch. 1 (item 6), Sch. 4 (items 17, 25) and Sch. 5 (item 14)
as amended by				
Tax Laws Amendment (2009 Measures No. 2) Act 2009	42, 2009	23 June 2009	Sch 2 (item 40): 26 Mar 2009 (s 2(1) item 5)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009	15, 2009	26 Mar 2009	Sch 1 (items 1–30, 52–97, 102–105): 26 Mar 2009 (s 2(1) item 2) Sch 1 (items 106–112, 114): 17 Dec 2003 (s 2(1) item 3)	Sch. 1 (items 102, 103, 104(1)–(4), (6), (8)–(13), (16)–(19), 105(2), 114) Sch. 1 (item 104(5)) (am. by 147, 2011, Sch. 4 [item 1]) Sch. 1 (item 104(7)) (am. by 136, 2010, Sch. 3 [item 133]) Sch. 1 (item 104(7A)) (ad. by 136, 2010, Sch. 3 [item 134]) Sch. 1 (item 104(14)) (am. by 85, 2013, Sch. 8 [items 49–51]) Sch. 1 (item 104(15)) (am. by 85, 2013, Sch. 8 [items 52–54]) Sch. 1 (item 104A) (ad. by 147, 2011, Sch. 4 [item 2]) Sch. 1 (items 104B, 104C) (ad. by 99, 2012, Sch. 2 [item 5]) Sch. 1 (item 105(1)) (am. by 147, 2011, Sch. 4 [item 3])

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	Sch 3 (items 133, 134): 26 Mar 2009 (s 2(1) item 8)	—
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	Schedule 4: 30 Nov 2011	Sch. 4 (item 4)
Tax Laws Amendment (2012 Measures No. 2) Act 2012	99, 2012	29 June 2012	Sch 2 (item 5): 26 Mar 2009 (s 2(1) item 6)	—
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	Sch 8 (items 49–54): 26 Mar 2009 (s 2(1) item 11)	—
Social Security Amendment (Liquid Assets Waiting Period) Act 2009	25, 2009	26 Mar 2009	Sch 1 (items 8–10): 18 Feb 2009 (s 2(1) item 3)	—
Tax Laws Amendment (2009 Measures No. 1) Act 2009	27, 2009	26 Mar 2009	Schedule 2 (items 43–52) and Schedule 3 (items 6–10, 44–47, 102(1)): 27 Mar 2009	Sch. 3 (item 102(1))
Tax Laws Amendment (Small Business and General Business Tax Break) Act 2009	31, 2009	22 May 2009	22 May 2009	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Family Assistance Legislation Amendment (2009 Budget Measures) Act 2009	35, 2009	27 May 2009	Schedule 1 (items 13–15): Royal Assent	—
Tax Laws Amendment (2009 Measures No. 2) Act 2009	42, 2009	23 June 2009	Schedule 1 (items 17–26), Schedule 2 (items 2–16, 19–39, 41–48), Schedule 4 (items 2–12), Schedule 5 (items 1–12, 15) and Schedule 8 (items 1, 2, 5): Royal Assent Sch 2 (item 1): 21 June 2007 (s 2(1) item 3) Schedule 3: 1 July 2009 Schedule 8 (items 3, 4): 1 July 2011	Sch. 1 (item 22), Sch. 2 (items 41–48), Sch. 3 (item 2), Sch. 5 (item 15) and Sch. 8 (item 5)
as amended by				
Tax Laws Amendment (2011 Measures No. 1) Act 2011	31, 2011	25 May 2011	Schedule 2 (item 3): Royal Assent	—
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	Schedule 8 (item 38): Royal Assent	—
Tax Laws Amendment (2009 Measures No. 3) Act 2009	47, 2009	24 June 2009	Schedule 2 (item 1) and Schedule 4: Royal Assent	Sch. 4 (item 7)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance Legislation Amendment (Child Care) Act 2009	50, 2009	24 June 2009	Schedule 1 (items 15, 40, 41): Royal Assent	—
Social Security and Other Legislation Amendment (Australian Apprentices) Act 2009	52, 2009	24 June 2009	Schedule 1 (items 1–3): 1 July 2009	Sch. 1 (item 3)
Fair Work (State Referral and Consequential and Other Amendments) Act 2009	54, 2009	25 June 2009	Sch 18 (items 6–9): 1 July 2009 (s 2(1) item 41)	—
Social Security and Other Legislation Amendment (Pension Reform and Other 2009 Budget Measures) Act 2009	60, 2009	29 June 2009	Schedule 4 (items 35–40): 20 Sept 2009	—
Tax Laws Amendment (2009 Budget Measures No. 1) Act 2009	62, 2009	29 June 2009	Schedule 3 (items 1–10): Royal Assent	—
Financial Sector Legislation Amendment (Enhancing Supervision and Enforcement) Act 2009	75, 2009	27 Aug 2009	Schedule 1 (item 208): 27 Feb 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Veterans' Affairs Legislation Amendment (Budget Measures) Act 2009	80, 2009	10 Sept 2009	Schedule 1 (items 13, 14): 11 Sept 2009	—
Veterans' Affairs and Other Legislation Amendment (Pension Reform) Act 2009	81, 2009	10 Sept 2009	Schedule 4 (items 54–67, 209(3), 210(3), 211(3), 212(2), 214(4), 215(1)): 20 Sept 2009	Sch. 4 (items 209(3), 210(3), 211(3), 212(2), 214(4), 215(1))
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	s. 4, Schedule 3 (items 1, 5–23), Schedule 4 (items 2–5) and Schedule 5 (items 113–204, 237, 238, 258, 282, 319–341, 344): 18 Sept 2009 Schedule 2 (items 4–15, 25–27, 30, 31): 1 Oct 2009 Schedule 2 (item 23): 1 Jan 2010	s. 4, Sch. 2 (items 25–27, 30, 31), Sch. 3 (item 23), Sch. 4 (item 5) and Sch. 5 (items 282, 336, 338, 344)
as amended by				
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	Sch 6 (items 112, 113): 18 Sept 2009 (s 2(1) items 21, 22)	—
Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009	114, 2009	16 Nov 2009	Sch 1 (items 8–12) and Sch 2: 1 Mar 2010 (s 2(1) items 2, 4)	Sch 2

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2009 Measures No. 5) Act 2009	118, 2009	4 Dec 2009	Sch 3 and Sch 6 (item 5): 4 Dec 2009 (s 2(1) items 7, 11) Sch 4: 1 July 2010 (s 2(1) item 8) Sch 6 (item 6): never commenced (s 2(1) item 12) Sch 6 (item 7): 30 June 2016 (s 2(1) item 12)	Sch 3 (item 3) and Sch 4 (item 3)
as amended by				
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Sch 2 (item 24): 3 Dec 2012 (s 2(1) item 3)	—
Tax Laws Amendment (Resale Royalty Right for Visual Artists) Act 2009	126, 2009	9 Dec 2009	Schedule 1 (items 1–17, 20): 9 June 2010 (*see* s. 2(1))	Sch. 1 (items 9, 20)
Tax Laws Amendment (2009 Budget Measures No. 2) Act 2009	133, 2009	14 Dec 2009	Schedule 1 (items 1, 21–76, 86, 87): 14 Dec 2009 Schedule 2 (items 1–13, 15) and Schedule 3 (items 28–40, 44, 45): Royal Assent	Sch. 1 (items 86, 87), Sch. 2 (item 15) and Sch. 3 (items 44, 45)
as amended by				
Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014	110, 2014	16 Oct 2014	Sch 5 (item 146): 14 Dec 2009 (s.2(1) item 11)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 1 (item 33) and Sch 5 (item 137(a)): 1 Mar 2010 (s 2(1) items 4, 38)	—
International Tax Agreements Amendment Act (No. 1) 2010	13, 2010	11 Mar 2010	Schedule 1 (items 1, 2): Royal Assent	Sch. 1 (item 2)
Tax Laws Amendment (Political Contributions and Gifts) Act 2010	16, 2010	15 Mar 2010	15 Mar 2010	Sch. 1 (item 21)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2009 Measures No. 6) Act 2010	19, 2010	24 Mar 2010	Sch 1 (items 1–13, 16–20), Sch 3 (items 11, 12), Sch 4 (items 3–6) and Sch 5 (item 6): 24 Mar 2010 (s 2(1) items 2, 9, 11, 14) Sch 2 (items 1–11): 25 Mar 2010 (s 2(1) item 3) Sch 2 (items 12–26):repealed before commencing (s 2(1) item 4) Sch 3 (items 1, 2): 30 June 2000 (s 2(1) item 5) Sch 3 (items 4–8): 15 Mar 2007 (s 2(1) item 7) Sch 4 (items 1, 2): 4 June 2009 (s 2(1) item 10) Sch 5 (items 2, 3): 25 Feb 2009 (s 2(1) item 12) Sch 5 (items 4, 5): 1 July 2011 (s 2(1) item 13)	Sch 1 (items 3, 11–13), Sch 2 (items 11, 22–26), Sch 3 (items 11, 12), Sch 4 (item 6) and Sch 5 (item 6)
as amended by				
Superannuation Legislation Amendment Act 2010	117, 2010	16 Nov 2010	Schedule 4 (item 18): 17 Nov 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Schedule 2 (items 1112, 1113) and Schedule 3 (items 10, 11): 27 Dec 2011	Sch. 3 (items 10, 11)
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	Schedule 6 (items 2–6): Royal Assent	Sch. 6 (item 6)
Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012	158, 2012	28 Nov 2012	Schedule 1 (items 3, 4): Royal Assent	—
Treasury Laws Amendment (2018 Measures No. 1) Act 2018	23, 2018	29 Mar 2018	Sch 2 (items 4–6): 1 Apr 2018 (s 2(1) item 10)	Sch 2 (item 6)
Treasury Laws Amendment (2020 Measures No. 1) Act 2020	49, 2020	25 May 2020	Sch 2 (items 3–7): 1 July 2020 (s 2(1) item 1)	Sch 2 (item 7)
Tax Laws Amendment (2009 GST Administration Measures) Act 2010	20, 2010	24 Mar 2010	Schedule 1 (items 14, 19): Royal Assent	Sch. 1 (item 19)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	s. 4, Schedule 3 (items 2–7, 10(1)–(4)), Schedule 4, Schedule 5 (items 1–3, 3A, 3B, 4–53, 55–72, 78–110, 112–129, 131–136, 141–146, 146A, 147, 148, 148A, 149, 150, 150A–150F, 151–188, 193–220) and Schedule 6 (items 1–11, 19–26, 56, 57, 115, 127–155): 3 June 2010 Schedule 2 (items 2, 4): 4 June 2010 Sch 5 (item 111): 26 Mar 2009 (s 2(1) item 11B)	s. 4, Sch. 2 (item 4), Sch. 3 (item 10(1)–(4)), Sch. 4 (item 9), Sch. 5 (items 7, 8, 17, 35, 37, 38, 55, 57, 78, 87, 89, 113, 117, 119, 126, 131, 134, 136, 152, 154, 193, 197, 202, 220) and Sch. 6 (items 6, 8, 20, 23, 26, 130, 132, 134, 146, 149)
as amended by				
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	Sch 3 (item 132): 3 June 2010 (s 2(1) item 7)	—
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Sch 5 (items 368–371): 3 June 2010 (s 2(1) items 18–21)	—
Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010	74, 2010	28 June 2010	Schedule 2 (items 7–12): 1 July 2010	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 1 (items 34, 35) and Sch 6 (items 7–10): 29 June 2010 (s 2(1) items 2, 9) Sch 2 (item 26): 1 July 2010 (s 2(1) item 4) Sch 2 (item 27): never commenced (s 2(1) item 5) Sch 3, Sch 4 and Sch 5 (items 1, 7–9): 28 June 2010 (s 2(1) items 6, 7) Sch 5 (items 10, 11): 1 Jan 2018 (s 2(1) item 8)	Sch. 1 (item 35), Sch. 3 (item 4) and Sch. 4 (item 5)
as amended by				
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Schedule 2 (item 41): 3 Dec 2012 (*see* s. 2(1))	—
Tax Laws Amendment (Transfer of Provisions) Act 2010	79, 2010	29 June 2010	Sch 1 (items 3–5, 27–32), Sch 2 (items 2–8, 17–45), Sch 3 (items 2–59), Sch 4 (items 2–6, 38–46, 51) and Sch 5 (items 2, 6–13): 1 July 2010 (s 2(1) items 2–4)	Sch 4 (item 51) and Sch 5 (item 13)
Tax Laws Amendment (2010 Measures No. 3) Act 2010	90, 2010	29 June 2010	Sch 2, Sch 4 (items 5–8) and Sch 5 (items 1–3, 6–8): 29 June 2010 (s 2(1) item 3)	Sch 2 (item 9), Sch 4 (item 8) and Sch 5 (items 6–8)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Sch 6 (item 190): 21 Mar 2012 (s 2(1) item 31)	—
Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016	53, 2016	5 May 2016	Sch 6 (item 69) and Sch 8 (item 1): 5 May 2016 (s 2(1) items 2, 4)	Sch 8 (item 1)
as amended by				
Treasury Laws Amendment (2018 Measures No. 5) Act 2019	15, 2019	12 Mar 2019	Sch 1 (items 43–46): 1 Apr 2019 (s 2(1) item 2)	Sch 1 (item 46)
Social Security and Other Legislation Amendment (Welfare Reform and Reinstatement of Racial Discrimination Act) Act 2010	93, 2010	29 June 2010	Schedule 2 (items 54–57): 1 July 2010	—
Paid Parental Leave (Consequential Amendments) Act 2010	105, 2010	14 July 2010	Schedule 1 (item 53) and Schedule 2 (items 1, 2): 1 Oct 2010 (*see* s. 2(1))	Sch. 2 (items 1, 2)
Tax Laws Amendment (Foreign Source Income Deferral) Act (No. 1) 2010	114, 2010	14 July 2010	Schedule 1 (items 40–86, 93(1), 95): Royal Assent	Sch. 1 (items 93(1), 95)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Legislation Amendment Act 2010	117, 2010	16 Nov 2010	Sch 1 (items 15–20, 21(2)) and Sch 4 (items 1–17, 19–24, 26–29, 31, 32): 17 Nov 2010 (s 2(1) items 2, 6) Sch 2 (items 2, 3): 1 Dec 2010 (s 2(1) item 3) Sch 2 (item 6): 1 Jan 2017 (s 2(1) item 4)	Sch. 1 (item 21(2)) and Sch. 4 (items 31, 32)
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	s. 4, Schedule 2, Schedule 3 (items 95, 135–149), Schedule 4, Schedule 6 (items 2–4, 6, 7) and Schedule 7 (items 1, 2, 4): Royal Assent Sch 3 (items 3–94, 96–130): 26 Mar 2009 (s 2(1) items 3, 5) Sch 3 (item 131): 1 July 2010 (s 2(1) item 6) Sch 6 (items 1, 5): 1 Apr 2010 (s 2(1) items 11, 13)	s. 4, Sch. 2 (items 9–12), Sch. 3 (items 135, 149), Sch. 4 (item 5) and Sch. 7 (item 4)
Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010	145, 2010	16 Dec 2010	Schedule 2 (items 34–51) and Schedule 3 (items 7–15): 17 Dec 2010	—
Tax Laws Amendment (Temporary Flood and Cyclone Reconstruction Levy) Act 2011	16, 2011	12 Apr 2011	Sch 1 (items 1, 2): 12 Apr 2011 (s 2(1) item 2) Sch 2 (items 1, 2): 1 July 2016 (s 2(1) item 3)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 1) Act 2011	31, 2011	25 May 2011	Schedule 1 (items 1, 2) and Schedule 2 (items 1, 2): 25 May 2011 (s 2(1) items 2, 4) Schedule 1 (item 4) and Schedule 2 (items 4, 5): 1 July 2014 (s 2(1) items 3, 5) Schedule 3 (items 32–36): 26 May 2011 (s 2(1) item 6)	Sch. 3 (item 36)
as amended by				
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	Schedule 2 (item 4): Royal Assent	—
Human Services Legislation Amendment Act 2011	32, 2011	25 May 2011	Schedule 4 (item 285): 1 July 2011	—
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Schedule 1 (items 1–3): 1 Jan 2011 Schedule 1 (items 4–6) and Schedule 5 (items 25–29, 33, 36–50, 74–78, 80–145, 148–167, 173–175, 383–396, 400, 414–418): Royal Assent Schedule 5 (items 9, 18–20): 28 June 2011 Schedule 5 (items 51–54): 1 July 2011	Sch. 5 (items 29, 50, 56, 90, 105, 153, 167)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2013 Measures No. 2) Act 2013	124, 2013	29 June 2013	Schedule 10 (item 12): Royal Assent	—
Tax Laws Amendment (2011 Measures No. 4) Act 2011	43, 2011	27 June 2011	s. 4, Schedule 2 (items 4–6) and Schedule 3 (items 1–9): Royal Assent	s. 4, Sch. 2 (item 6) and Sch. 3 (items 4, 7, 8)
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Schedule 2 (items 693–697) and Schedule 3 (items 10, 11): 27 Dec 2011	Sch. 3 (items 10, 11)
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Election Commitments and Other Measures) Act 2011	50, 2011	27 June 2011	Schedule 4 (items 1–3): 27 June 2011 (s 2(1) item 11) Schedule 4 (items 10, 11): 1 July 2014 (s 2(1) item 12)	Sch. 4 (item 3)
Tax Laws Amendment (2010 Measures No. 5) Act 2011	61, 2011	29 June 2011	s. 4, Schedule 1, Schedule 2 (items 1–8), Schedule 3, Schedule 4 and Schedule 7: Royal Assent	s. 4, Sch. 1 (item 12), Sch. 3 (item 10), Sch. 4 (items 6, 7) and Sch. 7 (item 2)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 5) Act 2011	62, 2011	29 June 2011	Sch 1 (items 1–3, 6–12, 14), Sch 2 (items 8–27, 45–51), Sch 3 (items 1–3, 9–19) and Sch 4 (items 33, 34): 29 June 2011 (s 2(1) items 2, 3, 5, 6) Sch 3 (items 4–8): 30 June 2011 (s 2(1) item 4)	Sch 1 (item 14), Sch 2 (item 51), Sch 3 (items 3, 7, 8, 11) and Sch 4 (item 34)
as amended by				
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	Sch 4: 28 June 2013 (s 2(1) item 2)	—
Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016	53, 2016	5 May 2016	Sch 8 (items 4, 5): 5 May 2016 (s 2(1) item 4)	—
Tax Laws Amendment (Research and Development) Act 2011	93, 2011	8 Sept 2011	Schedule 1, Schedule 3 (items 1–4, 15–42, 54–107) and Schedule 4 (items 1–9): Royal Assent	Sch. 4 (items 1–6)
Veterans' Entitlements Amendment Act 2011	95, 2011	15 Sept 2011	Schedule 1 (items 8–10) and Schedule 3 (items 1, 2, 15(1)): 20 Sept 2011	Sch. 3 (item 15(1))

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 6) Act 2011	129, 2011	3 Nov 2011	Sch 1 and Sch 3 (items 3–8): 3 Nov 2011 (s 2(1) items 2, 6) Sch 3 (items 1, 2): 22 Feb 2011 (s 2(1) item 5) Sch 3 (items 9, 10): 1 July 2013 (s 2(1) item 7) Sch 3 (items 11, 12): 1 July 2014 (s 2(1) item 8) Sch 3 (items 13, 14): 1 July 2015 (s 2(1) item 9)	Sch. 1 (item 3)
Clean Energy (Consequential Amendments) Act 2011	132, 2011	18 Nov 2011	Sch 2 (items 4–71): 2 Apr 2012 (s 2(1) item 5) Sch 2 (items 74–77): never commenced (s 2(1) item 6 (rep by 83, 2014, Sch 3 item 1))	—
as amended by				
Clean Energy Legislation (Carbon Tax Repeal) Act 2014	83, 2014	17 July 2014	Sch 3 (items 1, 2): 18 July 2014 (s 2(1) item 7)	—
Tax Laws Amendment (2011 Measures No. 8) Act 2011	136, 2011	29 Nov 2011	s. 4 and Schedule 1: Royal Assent	s. 4 and Sch. 1 (item 3)
Clean Energy (Household Assistance Amendments) Act 2011	141, 2011	29 Nov 2011	Schedule 10 (items 2–17): 14 May 2012	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Sch 6 (items 144, 145): 14 May 2012 (s 2(1) items 21, 22)	—
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	s. 4, Schedule 1, Schedule 5 (items 1–9, 16–20), Schedule 6 (items 1, 6) and Schedule 9: Royal Assent Schedule 8 (items 2–9, 37, 38, 41): 1 Jan 2012	s. 4, Sch. 1 (items 5, 9, 12), Sch. 5 (items 8, 16, 20), Sch. 6 (item 6), Sch. 8 (items 37, 38, 41) and Sch. 9 (item 31)
Clean Energy (Tax Laws Amendments) Act 2011	159, 2011	4 Dec 2011	Schedule 3 (items 17–21, 24): 1 July 2012	Sch. 3 (item 24)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	s 4, Sch 2 (items 1–23), Sch 5 and Sch 6 (items 3–6, 11–20, 25, 26, 35–67, 74–83, 94–96, 117–142, 157–178, 183, 200–203, 214–217, 235–240, 248): 21 Mar 2012 (s 2(1) items 1, 3, 5, 6, 10, 14, 18, 19, 27, 31) Sch 6 (item 7): 1 July 2007 (s 2(1) item 7) Sch 6 (item 10): 1 July 2010 (s 2(1) item 9) Sch 6 (items 106–116): 22 Mar 2012 (s 2(1) items 16, 17) Sch 6 (item 143): 22 Jan 2013 (s 2(1) item 20) Sch 6 (items 146–148): never commenced (s 2(1) item 23) Sch 6 (items 179, 181): 3 Oct 2008 (s 2(1) items 28, 30) Sch 6 (item 180): 3 June 2010 (s 2(1) item 29)	s 4, Sch 2 (items 11, 14), Sch 5 (item 5) and Sch 6 (items 96, 109, 116, 158, 161, 163, 216, 248)
as amended by				
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	Schedule 7 (item 228): Royal Assent Sch 7 (items 230–233): 21 Mar 2012 (s 2(1) item 25)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014	110, 2014	16 Oct 2014	Sch 5 (items 148, 149): 21 Mar 2012 (s 2(1) items 13, 14)	—
Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012	14, 2012	29 Mar 2012	Sch 2 (items 11–16): never commenced (s 2(1) item 4) Sch 3 (items 7–85, 91): 1 July 2012 (s 2(1) items 5, 7)	—
as amended by				
Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Sch 1 (items 269, 270): never commenced (s 2(1) item 5)	—
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 6 (item 41): 1 July 2012 (s 2(1) item 14)	—
Petroleum Resource Rent Tax Assessment Amendment Act 2012	18, 2012	29 Mar 2012	Sch 5 (items 2–5) and Sch 6 (item 8): 1 July 2012 (s 2(1) items 11, 14)	—
Tax Laws Amendment (Stronger, Fairer, Simpler and Other Measures) Act 2012	23, 2012	29 Mar 2012	Sch 1 (items 1–6, 10), Sch 2 (items 1–64, 67–75) and Sch 3: 29 Mar 2012 (s 2(1) items 2–5) Sch 5: 1 July 2013 (s 2(1) item 7)	Sch 1 (item 10), Sch 2 (items 66, 75), Sch 3 (item 7) and Sch 5 (item 4)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Fairer Private Health Insurance Incentives Act 2012	26, 2012	4 Apr 2012	Schedule 1 (items 3–9, 48): 1 July 2012	Sch. 1 (item 48)
Excise Amendment (Reducing Business Compliance Burden) Act 2012	36, 2012	15 Apr 2012	Schedule 1 (items 26, 27): Royal Assent	—
Customs Amendment (Reducing Business Compliance Burden) Act 2012	37, 2012	15 Apr 2012	Sch 1 (items 11, 12): 15 Apr 2012 (s 2(1) item 3) Sch 1 (items 13, 14): 15 Apr 2012 (s 2(1) item 4)	—
Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Sch 1 (items 18–28, 186, 187, 239): 1 July 2012 (s 2(1) item 2) Sch 1 (items 254, 264): 1 Jan 2017 (s 2(1) item 3) Sch 4 (items 17, 18): 15 Apr 2012 (s 2(1) item 8)	Sch 1 (items 239, 264)
Family Assistance and Other Legislation Amendment Act 2012	49, 2012	26 May 2012	Schedule 1 (items 46, 47, 52) and Schedule 4 (items 10, 11): 1 July 2012	Sch. 1 (item 52)
Family Assistance and Other Legislation Amendment (Schoolkids Bonus Budget Measures) Act 2012	50, 2012	26 May 2012	Schedule 3: 27 May 2012	Sch. 3 (item 12)
Tax Laws Amendment (Shipping Reform) Act 2012	57, 2012	21 June 2012	Schedules 1–3: Royal Assent	Sch. 2 (item 9)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2012 Measures No. 3) Act 2012	58, 2012	21 June 2012	Schedule 1 (items 2–6): 21 June 2012 (*see* s. 2(1)) Schedule 4: Royal Assent Schedule 5: 1 July 2012	Sch. 4 (item 15) and Sch. 5 (item 2)
Tax Laws Amendment (2012 Measures No. 1) Act 2012	71, 2012	27 June 2012	Sch 1, Sch 2 and Sch 3 (items 1, 2): 27 June 2012 (s 2(1) items 2, 3) Sch 5 (items 1–3): 1 July 2012 (s 2(1) item 6)	Sch 1 (item 4) and Sch 2 (item 6)
as amended by				
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	Schedule 2 (item 5): Royal Assent	—
Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012	75, 2012	27 June 2012	Schedule 3 and Schedule 4 (items 1–10, 20): Royal Assent	Sch. 4 (item 20)
Tax Laws Amendment (2012 Measures No. 2) Act 2012	99, 2012	29 June 2012	s 4 and Sch 3: 29 June 2012 (s 2(1) items 1, 7–10) Sch 1 (items 10, 11, 23): 30 June 2012 (s 2(1) item 3) Sch 2 (items 1–4, 6): 26 Mar 2009 (s 2(1) item 6)	s 4, Sch 1 (item 23), Sch 2 (item 6) and Sch 3 (items 49–54)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2012 Measures No. 4) Act 2012	142, 2012	28 Sept 2012	Schedule 3: Royal Assent	—
Social Security Amendment (Supporting Australian Victims of Terrorism Overseas) Act 2012	106, 2012	22 July 2012	Schedule 1 (items 17, 18): 22 Jan 2013 (s 2(1) item 2)	—
Paid Parental Leave and Other Legislation Amendment (Dad and Partner Pay and Other Measures) Act 2012	109, 2012	22 July 2012	Sch 1 (item 107): 1 Oct 2012 (s 2(1) item 2)	—
Tax Laws Amendment (Cross-Border Transfer Pricing) Act (No. 1) 2012	115, 2012	8 Sept 2012	Sch 1 (items 5–11): 8 Sept 2012(s 2)	—
as amended by				
Tax Laws Amendment (Investment Manager Regime) Act 2012	126, 2012	13 Sept 2012	Sch 1 (item 16): never commenced (s 2(1) item 6)	—
Tax Laws Amendment (Investment Manager Regime) Act 2012	126, 2012	13 Sept 2012	Sch 1 (items 1, 2, 4–15, 17): 13 Sept 2012 (s 2(1) items 2, 3, 5, 7) Sch 1 (item 3): never commenced (s 2(1) item 4)	Sch. 1 (item 17)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Statute Law Revision Act 2012	136, 2012	22 Sept 2012	Sch 7 (items 7–9): 22 Sept 2012 (s 2(1) item 37)	—
Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012	158, 2012	28 Nov 2012	Sch 1 (items 1, 2, 19): 28 Nov 2012 (s 2(1) items 2, 4) Sch 1 (items 5–18): 1 Oct 2011 (s 2(1) item 3)	Sch 1 (item 19)
as amended by				
Treasury Laws Amendment (2018 Measures No. 1) Act 2018	23, 2018	29 Mar 2018	Sch 2 (items 3, 6): 1 Apr 2018 (s 2(1) item 10)	Sch 2 (item 6)
Treasury Laws Amendment (2020 Measures No. 1) Act 2020	49, 2020	25 May 2020	Sch 2 (items 2, 7): 1 July 2020 (s 2(1) item 1)	Sch 2 (item 7)
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Sch 2 (items 4–23, 28–39, 187–189) and Sch 4 (items 4–7): 3 Dec 2012 (s. 2(1) items 3, 7, 12) Sch 4 (items 8–10, 21, 22): never commenced (s 2(1) items 13, 14) Sch 5: 4 Dec 2012 (s 2(1) item 15)	Sch. 2 (items 14, 23)
Superannuation Legislation Amendment (New Zealand Arrangement) Act 2012	181, 2012	10 Dec 2012	Sch 1 (items 1–8, 12): 1 July 2013 (s 2(1) item 2)	Sch 1 (item 12)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2012 Measures No. 5) Act 2012	184, 2012	10 Dec 2012	Sch 1, 2 and 5: 10 Dec 2012 (s 2)	Sch. 1 (item 2) and Sch. 2 (item 4)
Tax Laws Amendment (Clean Building Managed Investment Trust) Act 2012	185, 2012	10 Dec 2012	Sch 1 (items 1, 2): 10 Dec 2012 (s 2)	—
Social Security and Other Legislation Amendment (Income Support Bonus) Act 2013	5, 2013	5 Mar 2013	Sch 1 (items 14–20): 5 Mar 2013 (s 2)	—
National Disability Insurance Scheme Legislation Amendment Act 2013	44, 2013	28 May 2013	Sch 3: 28 May 2013 (s 2(1) item 14)	Sch. 3 (item 9)
Family Assistance and Other Legislation Amendment Act 2013	70, 2013	27 June 2013	Sch 2A (items 45–47, 67(9)): 1 Mar 2014 (s 2(1) item 9A)	Sch. 2A (item 67(9))
Tax and Superannuation Laws Amendment (Increased Concessional Contributions Cap and Other Measures) Act 2013	82, 2013	28 June 2013	Sch 1 (item 1) and Sch 3 (items 1, 6–11, 39): 28 June 2013 (s 2)	Sch. 3 (item 39)
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	s 4, Sch 1 (items 2–9, 19–23), Sch 2, Sch 3, Sch 6 and Sch 8 (items 27–32): 28 June 2013 (s 2(1) items 1, 2, 4)	s 4, Sch 1 (item 9), Sch 3 (item 34), Sch 6 (item 4) and Sch 8 (item 31)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	s 4, Sch 1, Sch 2 (items 1–3), Sch 4 (items 1–11) and Sch 7 (items 1, 7–10): 28 June 2013 (s 2(1) items 1–3, 7, 10) Sch 2 (item 6): 1 July 2016 (s 2(1) item 4) Sch 2 (items 7–9): 1 July 2017 (s 2(1) item 5) Sch 4 (items 12, 13): 1 July 2022 (s 2(1) item 8) Sch 4 (items 14, 15): 1 July 2023 (s 2(1) item 9) Sch 8 (items 1–48, 55–64): 26 Mar 2009 (s 2(1) item 11)	s 4, Sch 1 (item 12), Sch 7 (item 10) and Sch 8 (item 9)
as amended by				
Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015	21, 2015	19 Mar 2015	Sch 7 (item 52): 28 June 2013 (s 2(1) item 21)	—
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 5 (items 2, 3): 26 June 2015 (s 2(1) item 8)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	s 4, Sch 1 (items 1–18), Sch 3 and Sch 7 (items 200–210, 236–242): 28 June 2013 (s 2(1) items 1, 2, 5, 21, 26) Sch 1 (items 33, 34): 1 July 2013 (s 2(1) item 3) Sch 5 (items 1–5, 7–9) and Sch 6 (items 3–41, 50–65): 29 June 2013 (s 2(1) items 8, 9, 14) Sch 7 (items 1–4): 1 July 2012 (s 2(1) item 15)	s 4, Sch 3 (items 18, 19), Sch 5 (item 8) and Sch 7 (item 208)
Superannuation Laws Amendment (MySuper Capital Gains Tax Relief and Other Measures) Act 2013	89, 2013	28 June 2013	Sch 1 (items 1–13): 28 June 2013 (s 2(1) items 2–5) Sch 1 (items 14–25): 2 July 2019 (s 2(1) items 6–8)	Sch 1 (items 2, 13, 25)
as amended by				
Tax Laws Amendment (Fairer Taxation of Excess Concessional Contributions) Act 2013	118, 2013	29 June 2013	Sch 1 (item 100): 2 July 2019 (s 2(1) item 9) Sch 1 (item 110): 29 June 2013 (s 2(1) item 11)	Sch 1 (item 110)
Charities (Consequential Amendments and Transitional Provisions) Act 2013	96, 2013	28 June 2013	Sch 1 (items 23–37): 1 Jan 2014 (s 2(1) item 2)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 6 (item 3): 1 Jan 2014 (s 2(1) item 10)	—
Veterans' Affairs Legislation Amendment (Military Compensation Review and Other Measures) Act 2013	99, 2013	28 June 2013	Sch 5 (item 48): 1 July 2013 (s 2(1) item 2)	—
Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013	101, 2013	29 June 2013	Sch 2 (items 2, 20–43, 50): 29 June 2013 (s 2(1) item 3) Sch 2 (items 55–57): 8 Sept 2012 (s 2(1) item 4)	Sch. 2 (item 50)
Private Health Insurance Amendment (Lifetime Health Cover Loading and Other Measures) Act 2013	105, 2013	29 June 2013	Sch 2 (items 22–26, 28(3)): 1 July 2013 (s 2)	Sch. 2 (item 28(3))
Tax Laws Amendment (Fairer Taxation of Excess Concessional Contributions) Act 2013	118, 2013	29 June 2013	Sch 1 (items 1, 4–11, 16–26, 38–79, 88–96, 110): 29 June 2013 (s 2(1) items 2–5, 11) Sch 1 (item 97): 1 July 2013 (s 2(1) item 6)	Sch. 1 (item 110)
Tax Laws Amendment (2013 Measures No. 1) Act 2013	119, 2013	29 June 2013	Sch 1: 30 June 2013 (s 2(1) item 2) Remainder: 29 June 2013(s 2(1) items 1, 3, 4)	s. 4, Sch. 1 (items 5, 6, 9, 10, 20) and Sch. 3 (item 3)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2013 Measures No. 3) Act 2013	120, 2013	29 June 2013	Sch 1 (items 44–46): 1 July 2014 (s 2(1) item 4) Sch 3: 29 June 2013 (s 2(1) item 8)	—
Tax Laws Amendment (2013 Measures No. 2) Act 2013	124, 2013	29 June 2013	Sch 1 (items 37–45), Sch 5 (items 7, 8(1)), Sch 7, Sch 8, Sch 10 (items 1–11, 13): 29 June 2013 (s 2(1) items 2, 10–12) Sch 2 (items 2–6, 21–42, 48): 11 July 2013 (s 2(1) item 3) Sch 2 (item 66): 11 July 2013 (s 2(1) item 5) Sch 10 (item 14): never commenced (s 2(1) item 13) Sch 11 (items 1–3): 3 Dec 2012 (s 2(1) item 15) Sch 11 (items 5, 6, 9): 28 June 2013 (s 2(1) item 16) Sch 11 (items 28, 32(1), 35–56): 30 June 2013 (s 2(1) items 18, 20, 22)	Sch. 1 (item 45), Sch. 2 (item 48), Sch. 5 (item 8(1)), Sch. 8 (item 3) and Sch. 11 (items 9, 32(1), 56)
as amended by				
Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015	21, 2015	19 Mar 2015	Sch 7 (items 53, 54): 11 July 2013 (s 2(1) item 22)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2014 Measures No. 1) Act 2014	11, 2014	18 Mar 2014	Sch 3 (items 7, 8): 1 July 2019 (s 2(1) item 6) Sch 4 (items 1–7): 18 Mar 2014 (s 2(1) item 7) Sch 4 (items 8, 9): 17 Dec 2018 (s 2(1) item 8)	—
Farm Household Support (Consequential and Transitional Provisions) Act 2014	13, 2014	28 Mar 2014	Sch 2 (items 33–56): 1 July 2014 (s 2(1) item 3) Sch 2 (items 143, 144): 26 Feb 2014 (s 2(1) item 8) Sch 2 (items 147–149): 1 Oct 2014 (s 2(1) item 9)	Sch 2 (item 56)
Statute Law Revision Act (No. 1) 2014	31, 2014	27 May 2014	Sch 4 (item 99): 24 June 2014 (s 2(1) item 9)	—
Tax Bonus for Working Australians Repeal Act 2014	32, 2014	27 May 2014	Sch 1 (items 5, 6): 1 July 2016 (s 2(1) item 3)	—
Tax Laws Amendment (2014 Measures No. 1) Act 2014	34, 2014	30 May 2014	Sch 1 (items 3–11, 13(1)): 30 May 2014 (s 2(1) item 2)	Sch 1 (item 13(1))
Social Security Legislation Amendment (Increased Employment Participation) Act 2014	35, 2014	18 June 2014	Sch 1 (items 9–12): 1 July 2014 (s 2)	—
Tax Laws Amendment (Temporary Budget Repair Levy) Act 2014	48, 2014	25 June 2014	Sch 1 (item 1): 25 June 2014 (s 2(1) item 2)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Untainting Tax) (Temporary Budget Repair Levy) Act 2014	49, 2014	25 June 2014	Sch 1: 25 June 2014 (s 2(1) item 2) Remainder: 25 June 2014 (s 2(1) item 1)	Sch 1 (item 4)
Tax Laws Amendment (Implementation of the FATCA Agreement) Act 2014	67, 2014	30 June 2014	Sch 1 (items 1, 3(1)): 30 June 2014 (s 2)	Sch 1 (item 3(1))
Tax and Superannuation Laws Amendment (2014 Measures No. 2) Act 2014	68, 2014	30 June 2014	Sch 3: 30 June 2014 (s 2(1) item 2)	Sch 3 (items 4, 9)
Tax and Superannuation Laws Amendment (2014 Measures No. 3) Act 2014	69, 2014	30 June 2014	1 July 2014 (s 2)	Sch 1 (item 16)
Infrastructure Australia Amendment Act 2014	77, 2014	17 July 2014	Sch 1 (items 43–99): 1 Sept 2014 (s 2(1) item 2)	—
Trade Support Loans (Consequential Amendments) Act 2014	82, 2014	17 July 2014	Sch 1 (items 5–7): 18 July 2014 (s 2(1) item 2)	—
Clean Energy Legislation (Carbon Tax Repeal) Act 2014	83, 2014	17 July 2014	Sch 1 (items 156–195, 336): 1 July 2014 (s 2(1) items 2, 3) Sch 3 (items 3–7): 18 July 2014 (s 2(1) item 7)	Sch 1 (item 336) and Sch 3 (items 6, 7)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Minerals Resource Rent Tax Repeal and Other Measures Act 2014	96, 2014	5 Sept 2014	Sch 1 (items 14–45, 122–124), Sch 2 (items 1, 14–40, 42, 43) and Sch 3–5: 30 Sept 2014 (s 2(1) item 2) Sch 8 (items 15–22, 26) and Sch 9 (items 21, 22, 24): 31 Dec 2016 (s 2(1) items 7, 9)	Sch 1 (items 122–124), Sch 2 (items 42, 43), Sch 3 (item 11), Sch 4 (item 8), Sch 5 (item 39), Sch 8 (item 26) and Sch 9 (item 24)
Land Transport Infrastructure Amendment Act 2014	101, 2014	11 Sept 2014	Sch 2 (items 4, 5): 10 Oct 2014 (s 2(1) item 2)	—
Omnibus Repeal Day (Autumn 2014) Act 2014	109, 2014	16 Oct 2014	Sch 10 (items 13–15, 21–48): 17 Oct 2014 (s 2(1) item 8)	Sch 10 (item 27)
Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014	110, 2014	16 Oct 2014	Sch 1 and Sch 2 (items 2–5, 13–23): 17 Oct 2014 (s 2(1) item 2) Sch 3, Sch 4 (items 1, 3) and Sch 5 (items 16–67, 74–76, 84–91, 98–121): 16 Oct 2014 (s 2(1) items 3–5, 7)	Sch 1 (item 56), Sch 2 (item 23), Sch 3 (items 5, 10), Sch 4 (item 3) and Sch 5 (items 74, 75, 103, 107, 112, 119, 121)
Social Services and Other Legislation Amendment (2014 Budget Measures No. 6) Act 2014	122, 2014	26 Nov 2014	Sch 1 (items 289–294): 20 Sept 2014 (s 2(1) item 2)	Sch 1 (item 294)
Tax and Superannuation Laws Amendment (2014 Measures No. 6) Act 2014	133, 2014	12 Dec 2014	s 4, Sch 1 (items 1, 4–29, 37–40) and Sch 2 (items 1–3, 5): 12 Dec 2014 (s 2(1) items 1, 2)	s 4, Sch 1 (items 39, 40) and Sch 2 (item 5)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Legislation Amendment (Repeal Day) Act 2015	2, 2015	25 Feb 2015	Sch 2 (items 1, 73, 111) and Sch 4 (items 1–8, 79): 25 Feb 2015 (s 2(1) items 3, 5, 6) Sch 2 (items 29–33): 1 July 2015 (s 2(1) item 4)	Sch 2 (item 73) and Sch 4 (item 79)
as amended by				
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 6 (item 64): 25 Feb 2015 (s 2(1) item 18)	—
Tax Laws Amendment (Research and Development) Act 2015	13, 2015	5 Mar 2015	Sch 1 (items 1–6, 9): 5 Mar 2015 (s 2(1) item 2) Sch 1 (items 10–14, 17): repealed before commencing (s 2(1) item 3)	Sch 1 (items 9, 17)
as amended by				
Treasury Laws Amendment (A Tax Plan for the COVID-19 Economic Recovery) Act 2020	92, 2020	14 Oct 2020	Sch 4 (items 12–14): 1 Jan 2021 (s 2(1) item 7)	Sch 4 (item 14)
Tax and Superannuation Laws Amendment (2014 Measures No. 5) Act 2015	20, 2015	19 Mar 2015	Sch 1 (items 1–3, 6): 20 Mar 2015 (s 2(1) item 2) Sch 4: 19 Mar 2015 (s 2(1) item 3)	Sch 1 (item 6)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015	21, 2015	19 Mar 2015	s 4 and Sch 6 (items 1, 2, 16–25, 73): 19 Mar 2015 (s 2(1) items 1, 7–11, 13) Sch 1 (items 1–17, 49), Sch 3 and Sch 7 (items 13–21): 20 Mar 2015 (s 2(1) items 2, 4, 15) Sch 4 (items 1–5, 9–17): 1 July 2015 (s 2(1) item 5) Sch 6 (items 51–59, 74–79): never commences (s 2(1) items 12, 14)	s 4, Sch 1 (item 49), Sch 3 (item 8), Sch 4 (item 9), Sch 6 (items 73–79) and Sch 7 (items 18, 21)
as amended by				
Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017	15, 2017	28 Feb 2017	Sch 4 (items 94, 95): 1 Apr 2017 (s 2(1) item 12)	—
Treasury Laws Amendment (Junior Minerals Exploration Incentive) Act 2018	15, 2018	28 Mar 2018	Sch 2: 29 Mar 2018 (s 2(1) item 6)	—
Public Governance and Resources Legislation Amendment Act (No. 1) 2015	36, 2015	13 Apr 2015	Sch 5 (items 40, 74–77) and Sch 7: 14 Apr 2015 (s 2)	Sch 5 (items 74–77) and Sch 7

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2)	—
Tax and Superannuation Laws Amendment (Norfolk Island Reforms) Act 2015	53, 2015	26 May 2015	Sch 1 (items 9–17, 19): 1 July 2016 (s 2)	Sch 1 (item 19)
Tax Laws Amendment (Small Business Measures No. 1) Act 2015	66, 2015	22 June 2015	Sch 1 (items 6–29, 32): 22 June 2015 (s 2(1) items 3, 5)	Sch 1 (item 32)
Tax Laws Amendment (Small Business Measures No. 2) Act 2015	67, 2015	22 June 2015	Sch 1 (items 1–8) and Sch 2: 22 June 2015 (s 2(1) items 2, 5) Sch 1 (items 10–14): repealed before commencing (s 2(1) items 3, 4)	Sch 2 (item 21)
as amended by				
Treasury Laws Amendment (Accelerated Depreciation For Small Business Entities) Act 2017	56, 2017	22 June 2017	Sch 1 (items 12, 13): 22 June 2017 (s 2(1) item 3)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 1 (items 65–108, 188–192, 195–205): 1 July 2015 (s 2(1) items 3, 4, 6) Sch 2 (items 17, 24–29, 34–39), Sch 6 (items 13–30, 32–38) and Sch 7 (items 1, 5–11): 25 June 2015 (s 2(1) items 7, 11, 13, 20) Sch 4 (items 1, 2) and Sch 5 (item 1): 26 June 2015 (s 2(1) items 7A, 8) Sch 4 (items 3, 4): 1 July 2025 (s 2(1) item 7B) Sch 6 (item 31): 29 June 2013 (s 2(1) item 12) The commencement date for amendments made by the *Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015* Sch 4 (items 1, 2) was retrospectively changed from 25 June 2015 to 26 June 2015	Sch 1 (items 195–205), Sch 2 (items 38, 39), Sch 6 (item 28) and Sch 7 (item 11)
as amended by				
Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017	15, 2017	28 Feb 2017	Sch 4 (item 96): 1 Apr 2017 (s 2(1) item 12)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (2019 Measures No. 1) Act 2019	49, 2019	5 Apr 2019	Sch 3 (item 2): 1 July 2019 (s 2(1) item 10)	—
Private Health Insurance (Prudential Supervision) (Consequential Amendments and Transitional Provisions) Act 2015	87, 2015	26 June 2015	Sch 1 (items 23–33): 1 July 2015 (s 2(1) item 2) Sch 2: 27 June 2015 (s 2(1) item 9)	Sch 2
Social Services and Other Legislation Amendment (Seniors Supplement Cessation) Act 2015	91, 2015	26 June 2015	Sch 1 (items 49–53, 56): 20 June 2015 (s 2(1) item 2)	Sch 1 (items 53, 56)
Tax and Superannuation Laws Amendment (Employee Share Schemes) Act 2015	105, 2015	30 June 2015	Sch 1 (items 2–41, 44–51): 1 July 2015 (s 2)	Sch 1 (items 44, 51)
Tax Laws Amendment (Small Business Measures No. 3) Act 2015	114, 2015	26 Aug 2015	Sch 1 and 2: 26 Aug 2015 (s 2(1) item 1)	Sch 1 (item 6) and Sch 2 (item 5)
Defence Legislation Amendment (Superannuation and ADF Cover) Act 2015	120, 2015	10 Sept 2015	Sch 1 (item 54): 11 Sept 2015 (s 2(1) item 2)	—
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (items 299–301): 5 Mar 2016 (s 2(1) item 2)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Services Legislation Amendment (No. 2) Act 2015	128, 2015	16 Sept 2015	Sch 1 (items 29–31): 1 July 2017 (s 2(1) item 3) Sch 1 (items 32, 33): 17 Sept 2015 (s 2(1) item 4)	Sch 1 (items 32, 33)
Tax and Superannuation Laws Amendment (2015 Measures No. 2) Act 2015	130, 2015	16 Sept 2015	s 4, Sch 1 (items 1–3, 5–21) and Sch 3 (items 1–5): 16 Sept 2015 (s 2(1) items 1, 2, 4) Sch 2: 1 July 2015 (s 2(1) item 3) Sch 4 (items 1–52, 54–58): 17 Sept 2015 (s 2(1) item 5)	s 4, Sch 1 (items 5, 19, 21), Sch 2 (item 3) and Sch 4 (items 55, 57, 58)
Tax and Superannuation Laws Amendment (2015 Measures No. 4) Act 2015	135, 2015	13 Oct 2015	Sch 1: 13 Oct 2015 (s 2(1) item 2)	Sch 1 (item 15)
Statute Law Revision Act (No. 2) 2015	145, 2015	12 Nov 2015	Sch 4 (items 21, 22): 10 Dec 2015 (s 2(1) item 7)	—
Foreign Acquisitions and Takeovers Legislation Amendment Act 2015	150, 2015	25 Nov 2015	Sch 4 (items 2, 12): 1 Dec 2015 (s 2(1) item 4)	Sch 4 (item 12)
Education Legislation Amendment (Overseas Debt Recovery) Act 2015	154, 2015	26 Nov 2015	Sch 5 (items 2–4): 1 Jan 2016 (s 2(1) item 9)	—
Tax and Superannuation Laws Amendment (2015 Measures No. 5) Act 2015	162, 2015	30 Nov 2015	Sch 1 (items 1–3, 21–46) and Sch 4 (items 2, 27): 30 Nov 2015 (s 2(1) items 2, 3, 6)	Sch 1 (items 45, 46) and Sch 4 (item 27)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Labor 2013-14 Budget Savings (Measures No. 2) Act 2015	169, 2015	11 Dec 2015	Sch 1 (items 6–10, 111): 1 Jan 2016 (s 2(1) item 2)	Sch 1 (item 111)
Tax Laws Amendment (Combating Multinational Tax Avoidance) Act 2015	170, 2015	11 Dec 2015	Sch 1 (items 1–4) and Sch 4: 11 Dec 2015 (s 2(1) item 1)	Sch 4 (item 2)
Tax Laws Amendment (Gifts) Act 2015	177, 2015	11 Dec 2015	11 Dec 2015 (s 2(1) item 1)	—
Tax and Superannuation Laws Amendment (2015 Measures No. 6) Act 2016	10, 2016	25 Feb 2016	Sch 1 (items 1–32, 38, 39) and Sch 2 (items 3–9, 30): 26 Feb 2016 (s 2(1) items 2, 4)	Sch 1 (items 38, 39) and Sch 2 (item 30)
Insolvency Law Reform Act 2016	11, 2016	29 Feb 2016	Sch 2 (items 274–277): 1 Mar 2017 (s 2(1) item 5)	—
Tax Laws Amendment (Small Business Restructure Roll-over) Act 2016	18, 2016	8 Mar 2016	1 Apr 2016 (s 2(1) item 1)	Sch 1 (item 8)
Tax Laws Amendment (Norfolk Island CGT Exemption) Act 2016	20, 2016	18 Mar 2016	Sch 1 (items 1, 2): 1 July 2016 (s 2(1) item 2)	—
Tax Laws Amendment (Implementation of the Common Reporting Standard) Act 2016	23, 2016	18 Mar 2016	Sch 1 (items 1, 14, 15): 19 Mar 2016 (s 2(1) items 2, 6)	Sch 1 (items 14, 15)
as amended by				
Treasury Laws Amendment (2018 Measures No. 4) Act 2019	8, 2019	1 Mar 2019	Sch 8 (item 2): 1 Jan 2018 (s 2(1) item 9)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Omnibus Repeal Day (Autumn 2015) Act 2016	47, 2016	5 May 2016	Sch 6 (items 16–25): 6 May 2016 (s 2(1) item 8)	Sch 6 (items 19–25)
Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016	52, 2016	5 May 2016	Sch 3 (items 1–13, 15–22): 1 July 2016 (s 2(1) item 1)	Sch 3 (items 15, 22)
Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016	53, 2016	5 May 2016	Sch 1 (item 1), Sch 2, Sch 3 (items 2–4), Sch 4 (items 1–5), Sch 5 (items 2, 29–67, 75), Sch 6 (items 21–34), Sch 8 (item 1) and Sch 9: 5 May 2016 (s 2(1) items 2, 4)	Sch 5 (item 75) and Sch 8 (item 1)
as amended by				
Treasury Laws Amendment (2018 Measures No. 5) Act 2019	15, 2019	12 Mar 2019	Sch 1 (items 34–46): 1 Apr 2019 (s 2(1) item 2)	Sch 1 (item 46)
Tax Laws Amendment (Tax Incentives for Innovation) Act 2016	54, 2016	5 May 2016	Sch 1 (items 1, 12–14, 19) and Sch 2 (items 1–5, 8–14, 20–34, 44–51, 53–56, 63–74, 76): 1 July 2016 (s 2(1) items 2–5, 7)	Sch 1 (item 19) and Sch 2 (items 4, 5, 20, 23, 44, 45, 53, 63, 72, 76)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Budget Savings (Omnibus) Act 2016	55, 2016	16 Sept 2016	Sch 3 (items 16–19): 1 July 2017 (s 2(1) item 4) Sch 4 (items 9–13): 1 Jan 2017 (s 2(1) item 5) Sch 22 and Sch 23 (items 2, 3, 22–24): 1 Oct 2016 (s 2(1) item 25)	Sch 3 (item 19), Sch 4 (item 13), Sch 22 (item 5) and Sch 23 (items 22–24)
Industry Research and Development Amendment (Innovation and Science Australia) Act 2016	63, 2016	20 Oct 2016	Sch 1 (item 40): 20 Oct 2016 (s 2(1) item 1)	—
Treasury Laws Amendment (Fair and Sustainable Superannuation) Act 2016	81, 2016	29 Nov 2016	Sch 1 (items 2–6, 26–32, 36), Sch 2 (items 1–8, 13–18, 20), Sch 3 (items 1–5, 9), Sch 5–8, Sch 9 (items 1–3, 5), Sch 10 (items 72–80, 93) and Sch 11: 1 Jan 2017 (s 2(1) items 2, 4, 6, 9) Sch 10 (items 2–27, 49–54): 1 July 2018 (s 2(1) item 5)	Sch 1 (item 36), Sch 2 (items 13, 20), Sch 3 (item 9), Sch 5 (item 7), Sch 6 (item 5), Sch 7 (item 4), Sch 8 (item 28), Sch 9 (item 5), Sch 10 (items 49–54), Sch 10 (item 93) and Sch 11 (item 11)
as amended by				
Treasury Laws Amendment (2017 Measures No. 2) Act 2017	55, 2017	22 June 2017	Sch 1 (items 25–28): 1 Jan 2017 (s 2(1) item 6)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Working Holiday Maker Reform) Act 2016	89, 2016	2 Dec 2016	Sch 2 (items 2, 6): 2 Dec 2016 (s 2(1) item 3)	Sch 2 (item 6)
Treasury Laws Amendment (Bourke Street Fund) Act 2017	14, 2017	28 Feb 2017	1 Apr 2017 (s 2(1) item 1)	—
Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017	15, 2017	28 Feb 2017	Sch 1 (item 1): 1 Mar 2017 (s 2(1) item 2) Sch 2 and Sch 4 (items 26–69, 71–83): 1 Apr 2017 (s 2(1) items 3, 8, 10) Sch 4 (item 70): 19 Mar 2015 (s 2(1) item 9)	Sch 2 (item 5) and Sch 4 (items 32, 34, 36)
Family Assistance Legislation Amendment (Jobs for Families Child Care Package) Act 2017	22, 2017	4 Apr 2017	Sch 2 (items 6–8): 2 July 2018 (s 2(1) item 2) Sch 4: 5 Apr 2017 (s 2(1) item 5)	Sch 4
Treasury Laws Amendment (2016 Measures No. 1) Act 2017	25, 2017	4 Apr 2017	Sch 3 (items 1–11) and Sch 4 (items 3–5): 5 Apr 2017 (s 2(1) items 4, 6) Sch 3 (items 12–14): 1 Sept 2017 (s 2(1) item 5)	Sch 3 (items 11, 14)
Treasury Laws Amendment (2017 Measures No. 1) Act 2017	26, 2017	4 Apr 2017	Sch 1: 1 July 2017 (s 2(1) item 2)	Sch 1 (item 5)
Treasury Laws Amendment (Combating Multinational Tax Avoidance) Act 2017	27, 2017	4 Apr 2017	Sch 1 (items 14–43, 52) and Sch 3: 1 July 2017 (s 2(1) items 4, 5)	Sch 1 (item 52) and Sch 3 (item 4)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Enterprise Tax Plan) Act 2017	41, 2017	19 May 2017	Sch 2 (item 1), Sch 3 (items 1–21), Sch 4 (items 1–29) and Sch 5 (items 1, 2): 1 July 2016 (s 2(1) items 9, 14, 16, 18) Sch 2 (item 2) and Sch 5 (items 17, 18): repealed before commencing (s 2(1) items 10, 20) Sch 2 (item 3) and Sch 5 (items 19, 20): 1 July 2020 (s 2(1) items 11, 21) Sch 2 (item 4) and Sch 5 (items 21, 22): 1 July 2021 (s 2(1) items 12, 22) Sch 2 (item 5), Sch 3 (item 22) and Sch 4 (item 58): 19 May 2017 (s 2(1) items 13, 15, 17) Sch 5 (items 3–8): 1 July 2017 (s 2(1) item 19)	Sch 2 (item 5), Sch 3 (item 22) and Sch 4 (item 58)
as amended by				
Treasury Laws Amendment (Lower Taxes for Small and Medium Businesses) Act 2018	134, 2018	25 Oct 2018	Sch 1 (items 2, 5, 6) and Sch 2: 1 Jan 2019 (s 2(1) item 1)	—

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Social Services Legislation Amendment (Energy Assistance Payment and Pensioner Concession Card) Act 2017	46, 2017	19 June 2017	Sch 1 (items 10–16): 19 June 2017 (s 2(1) item 2)	—
Treasury Laws Amendment (2017 Measures No. 2) Act 2017	55, 2017	22 June 2017	Sch 1 (items 1–15, 32): 1 July 2017 (s 2(1) items 2, 7)	Sch 1 (item 32)
Treasury Laws Amendment (Accelerated Depreciation For Small Business Entities) Act 2017	56, 2017	22 June 2017	Sch 1 (items 1–7): 1 July 2017 (s 2(1) item 2)	—
Veterans' Affairs Legislation Amendment (Budget Measures) Act 2017	59, 2017	22 June 2017	Sch 1 (items 26–33): 1 July 2017 (s 2(1) item 4)	—
Treasury Laws Amendment (Major Bank Levy) Act 2017	64, 2017	23 June 2017	Sch 1 (items 4–13, 23): 24 June 2017 (s 2(1) item 2)	Sch 1 (item 23)
Statute Update (Winter 2017) Act 2017	93, 2017	23 Aug 2017	Sch 2 (items 10–12): 20 Sept 2017 (s 2(1) item 4)	—
Treasury Laws Amendment (2017 Measures No. 4) Act 2017	94, 2017	23 Aug 2017	Sch 2: 1 Oct 2017 (s 2(1) item 2)	Sch 2 (item 20)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Safety, Rehabilitation and Compensation Legislation Amendment (Defence Force) Act 2017	108, 2017	14 Sept 2017	Sch 3 (item 12): 12 Oct 2017 (s 2(1) item 5)	—
Treasury Laws Amendment (2017 Measures No. 6) Act 2017	118, 2017	30 Oct 2017	Sch 2: 1 Jan 2018 (s 2(1) item 3)	—
Treasury Laws Amendment (Housing Tax Integrity) Act 2017	126, 2017	30 Nov 2017	Sch 1 and 2: 1 Jan 2018 (s 2(1) item 2)	Sch 1 (item 5) and Sch 2 (item 13)
Veterans' Affairs Legislation Amendment (Omnibus) Act 2017	128, 2017	30 Nov 2017	Sch 8 (items 11–15, 19, 26, 27): 1 Dec 2017 (s 2(1) item 10)	Sch 8 (items 19, 27)
Treasury Laws Amendment (Reducing Pressure on Housing Affordability Measures No. 1) Act 2017	132, 2017	13 Dec 2017	Sch 1 (items 6–12, 21, 27–31): 1 July 2018 (s 2(1) item 2) Sch 2 (items 1–5, 7): 1 Jan 2018 (s 2(1) item 3)	Sch 2 (item 7)
Statute Update (Smaller Government) Act 2018	4, 2018	20 Feb 2018	Sch 6 (items 9–20, 27): 21 Feb 2018 (s 2(1) item 1)	Sch 6 (item 27)
Financial Sector Legislation Amendment (Crisis Resolution Powers and Other Measures) Act 2018	10, 2018	5 Mar 2018	Sch 7 (items 4–11): 5 Mar 2018 (s 2(1) item 2)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Putting Consumers First—Establishment of the Australian Financial Complaints Authority) Act 2018	13, 2018	5 Mar 2018	s 4: 5 Mar 2018 (s 2(1) item 1) Sch 1 (items 15, 31, 46, 58): 6 Mar 2018 (s 2(1) items 2, 6)	s 4 and Sch 1 (items 31, 58)
Treasury Laws Amendment (Income Tax Consolidation Integrity) Act 2018	14, 2018	28 Mar 2018	Sch 1: 1 Apr 2018 (s 2(1) items 2–4)	Sch 1 (items 6, 9, 14, 15, 18, 19, 21, 25, 30, 31)
Treasury Laws Amendment (Junior Minerals Exploration Incentive) Act 2018	15, 2018	28 Mar 2018	Sch 1 (items 1–6A, 11–26, 65–67): 1 Apr 2018 (s 2(1) items 2, 4) Sch 1 (items 42–52, 68–73): repealed before commencing (s 2(1) items 3, 5)	Sch 1 (items 65–73)
as amended by				
Treasury Laws Amendment (2021 Measures No. 4) Act 2021	72, 2021	30 June 2021	Sch 2 (items 13–16): 1 July 2021 (s 2(1) item 3)	—
Veterans' Affairs Legislation Amendment (Veteran-centric Reforms No. 1) Act 2018	17, 2018	28 Mar 2018	Sch 2 (items 47, 48): 1 May 2018 (s 2(1) item 3)	—

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Treasury Laws Amendment (2018 Measures No. 1) Act 2018	23, 2018	29 Mar 2018	Sch 1 (items 12–19, 21–23, 60–62), Sch 2 (items 1, 2, 6) and Sch 5 (items 7–11, 26–28): 1 Apr 2018 (s 2(1) items 3, 5, 8, 10, 12) Sch 1 (items 75–79): 30 Mar 2018 (s 2(1) item 9)	Sch 1 (items 19, 75–79), Sch 2 (item 6) and Sch 5 (items 26–28)
Social Services Legislation Amendment (Welfare Reform) Act 2018	26, 2018	11 Apr 2018	Sch 1 (items 14–23, 342–354), Sch 2 (items 3–6, 82–93), Sch 3 (items 5–8, 98–111) and Sch 4 (items 1–7, 105–110): 20 Mar 2020 (s 2(1) items 2, 4–6) Sch 5 (items 32–39, 139–148): 20 Sept 2020 (s 2(1) item 8) Sch 6 (items 6–8, 63–72) and Sch 7 (items 2–6, 68–77): 1 Jan 2022 (s 2(1) items 10, 11)	Sch 1 (items 342–354), Sch 2 (items 82–93), Sch 3 (items 98–111), Sch 4 (items 105–110), Sch 5 (items 139–148), Sch 6 (items 63–72) and Sch 7 (items 68–77)
Treasury Laws Amendment (Personal Income Tax Plan) Act 2018	47, 2018	21 June 2018	Sch 1 (items 1, 6, 7): 1 July 2018 (s 2(1) item 2) Sch 1 (items 11–15, 19, 20): repealed before commencing (s 2(1) item 3)	Sch 1 (item 20)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Treasury Laws Amendment (A Tax Plan for the COVID-19 Economic Recovery) Act 2020	92, 2020	14 Oct 2020	Sch 1 (items 28, 30): 15 Oct 2020 (s 2(1) item 6)	—
Legislation Amendment (Sunsetting Review and Other Measures) Act 2018	78, 2018	24 Aug 2018	Sch 2 (item 16): 25 Aug 2018 (s 2(1) item 5)	—
Treasury Laws Amendment (Illicit Tobacco Offences) Act 2018	82, 2018	24 Aug 2018	Sch 1 (items 3, 25): 25 Aug 2018 (s 2(1) item 2)	Sch 1 (item 25)
Treasury Laws Amendment (Tax Integrity and Other Measures No. 2) Act 2018	84, 2018	24 Aug 2018	Sch 1 (items 1, 8–13, 15), Sch 2 (items 1–3, 6–10), Sch 3, Sch 4 (items 2–4) and Sch 5: 1 Oct 2018 (s 2(1) item 1)	Sch 1 (item 15), Sch 2 (items 9, 10) and Sch 3 (item 2)
Treasury Laws Amendment (Enterprise Tax Plan Base Rate Entities) Act 2018	94, 2018	31 Aug 2018	Sch 2 (items 1, 2): 1 July 2017 (s 2(1) item 4)	Sch 2 (item 2)
Treasury Laws Amendment (Accelerated Depreciation for Small Business Entities) Act 2018	109, 2018	21 Sept 2018	Sch 1 (items 1–7): 1 Oct 2018 (s 2(1) item 2)	—

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Education and Other Legislation Amendment (VET Student Loan Debt Separation) Act 2018	116, 2018	25 Sept 2018	Sch 1 (items 27–32): 1 July 2019 (s 2(1) item 2B)	—
Treasury Laws Amendment (Black Economy Taskforce Measures No. 1) Act 2018	121, 2018	3 Oct 2018	Sch 1 (items 1, 4): 4 Oct 2018 (s 2(1) item 1)	Sch 1 (item 4)
Treasury Laws Amendment (Supporting Australian Farmers) Act 2018	123, 2018	3 Oct 2018	Sch 1: 1 Jan 2019 (s 2(1) item 2)	Sch 1 (item 3)
Treasury Laws Amendment (Tax Integrity and Other Measures) Act 2018	124, 2018	3 Oct 2018	Sch 2, Sch 3 (items 1–3A, 6) and Sch 4: 1 Jan 2019 (s 2(1) item 1)	Sch 2 (item 3), Sch 3 (item 6) and Sch 4 (item 5)
Civil Law and Justice Legislation Amendment Act 2018	130, 2018	25 Oct 2018	Sch 6 (item 66): 22 Nov 2018 (s 2(1) item 10)	—
Treasury Laws Amendment (Black Economy Taskforce Measures No. 2) Act 2018	141, 2018	29 Nov 2018	Sch 1: 1 Jan 2019 (s 2(1) item 2)	Sch 1 (item 2)
Treasury Laws Amendment (2017 Enterprise Incentives No. 1) Act 2019	7, 2019	1 Mar 2019	Sch 1 (items 1–13, 33–164): 1 Apr 2019 (s 2(1) item 1)	Sch 1 (items 13, 164)

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Treasury Laws Amendment (2018 Measures No. 4) Act 2019	8, 2019	1 Mar 2019	Sch 3 (items 1, 10), Sch 8 (items 8, 10, 11, 13, 35–46), Sch 9 and 10: 1 Apr 2019 (s 2(1) items 3, 11, 13) Sch 11: 1 July 2019 (s 2(1) item 14)	Sch 3 (item 10) and Sch 8 (items 10, 11, 36, 38, 40, 44)
Treasury Laws Amendment (2018 Measures No. 5) Act 2019	15, 2019	12 Mar 2019	Sch 1 (items 2–17, 46): 1 Apr 2019 (s 2(1) item 2)	Sch 1 (item 46)
Treasury Laws Amendment (Protecting Your Superannuation Package) Act 2019	16, 2019	12 Mar 2019	Sch 3 (items 1–15, 38): 13 Mar 2019 (s 2(1) item 2)	Sch 3 (item 38)
as amended by				
Treasury Laws Amendment (2019 Measures No. 3) Act 2020	64, 2020	22 June 2020	Sch 3 (item 62): 23 June 2020 (s 2(1) item 4)	—
Social Services Legislation Amendment (Energy Assistance Payment) Act 2019	28, 2019	5 Apr 2019	Sch 1 (items 10–13): 6 Apr 2019 (s 2(1) item 1)	—
Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019	30, 2019	5 Apr 2019	Sch 1 and 2: 1 July 2019 (s 2(1) item 2)	Sch 1 (item 3) and Sch 2 (item 3)

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Treasury Laws Amendment (Making Sure Foreign Investors Pay Their Fair Share of Tax in Australia and Other Measures) Act 2019	34, 2019	5 Apr 2019	Sch 1 (items 1–5, 12, 13, 16), Sch 2, Sch 4 (items 3–6, 8, 9) and Sch 5 (items 1, 2, 5): 1 July 2019 (s 2(1) items 2, 3)	Sch 1 (item 16), Sch 2 (item 4) and Sch 5 (item 5)
Treasury Laws Amendment (Mutual Reforms) Act 2019	37, 2019	5 Apr 2019	Sch 2 (items 17–22): 6 Apr 2019 (s 2(1) item 1)	—
Treatment Benefits (Special Access) (Consequential Amendments and Transitional Provisions) Act 2019	42, 2019	5 Apr 2019	Sch 1 (items 1, 2) and Sch 2 (items 9–11): 6 Apr 2019 (s 2(1) item 2)	Sch 1 (items 1, 2)
Treasury Laws Amendment (2019 Petroleum Resource Rent Tax Reforms No. 1) Act 2019	43, 2019	5 Apr 2019	Sch 2 (items 79–92): 1 July 2019 (s 2(1) item 1)	Sch 2 (items 85–92)
Treasury Laws Amendment (2019 Measures No. 1) Act 2019	49, 2019	5 Apr 2019	Sch 3 (item 1) and Sch 4 (items 71–94, 111): 1 July 2019 (s 2(1) items 10, 12)	Sch 4 (item 111)
Treasury Laws Amendment (Increasing and Extending the Instant Asset Write-Off) Act 2019	51, 2019	6 Apr 2019	Sch 1 (items 1–7) and Sch 2: 1 July 2019 (s 2(1) item 1)	—

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Treasury Laws Amendment (Tax Relief So Working Australians Keep More Of Their Money) Act 2019	52, 2019	5 July 2019	Sch 1: 6 July 2019 (s 2(1) item 1)	Sch 1 (item 4)
Treasury Laws Amendment (Timor Sea Maritime Boundaries Treaty) Act 2019	59, 2019	7 Aug 2019	Sch 1 and Sch 2 (items 9–20): 30 Aug 2019 (s 2(1) item 2)	—
Treasury Laws Amendment (Making Sure Multinationals Pay Their Fair Share of Tax in Australia and Other Measures) Act 2019	65, 2019	13 Sept 2019	Sch 1 (items 4–18): 1 Oct 2019 (s 2(1) item 2)	Sch 1 (items 17, 18)
Treasury Laws Amendment (2018 Superannuation Measures No. 1) Act 2019	78, 2019	2 Oct 2019	Sch 2 and Sch 3 (items 1, 2): 1 Jan 2020 (s 2(1) item 3)	Sch 2 (item 4)
Treasury Laws Amendment (2019 Measures No. 2) Act 2019	94, 2019	28 Oct 2019	Sch 1: 29 Oct 2019 (s 2(1) item 2)	Sch 1 (item 3)
Treasury Laws Amendment (2019 Tax Integrity and Other Measures No. 1) Act 2019	95, 2019	28 Oct 2019	Sch 2 and 3: 1 Jan 2020 (s 2(1) item 2) Sch 5 (items 1, 4): 29 Oct 2019 (s 2(1) item 3)	Sch 2 (item 3), Sch 3 (item 4) and Sch 5 (item 4)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Medical and Midwife Indemnity Legislation Amendment Act 2019	105, 2019	28 Nov 2019	Sch 1 (items 5–7, 54): 1 July 2020 (s 2(1) item 2)	Sch 1 (item 54)
Treasury Laws Amendment (International Tax Agreements) Act 2019	107, 2019	28 Nov 2019	Sch 2 (items 1, 2): 1 Jan 2020 (s 2(1) item 3)	—
Military Rehabilitation and Compensation Amendment (Single Treatment Pathway) Act 2019	122, 2019	12 Dec 2019	Sch 1 (items 25, 28–32): 12 Dec 2019 (s 2(1) item 1)	Sch 1 (items 28–32)
Treasury Laws Amendment (Reducing Pressure on Housing Affordability Measures) Act 2019	129, 2019	12 Dec 2019	Sch 1 (items 1–31, 33–36) and Sch 2: 1 Jan 2020 (s 2(1) item 2)	Sch 1 (items 33, 36) and Sch 2 (item 3)
Treasury Laws Amendment (2019-20 Bushfire Tax Assistance) Act 2020	1, 2020	13 Feb 2020	14 Feb 2020 (s 2(1) item 1)	Sch 1 (item 3)
Treasury Laws Amendment (2018 Measures No. 2) Act 2020	8, 2020	26 Feb 2020	Sch 2 (items 1–17): 1 Apr 2020 (s 2(1) item 3)	Sch 2 (items 3, 14, 17)
Statute Update (Regulations References) Act 2020	18, 2020	6 Mar 2020	Sch 1 (items 24–26): 6 Sept 2020 (s 2(1) item 1)	—
Treasury Laws Amendment (Recovering Unpaid Superannuation) Act 2020	21, 2020	6 Mar 2020	Sch 1 (items 1–9): 1 Apr 2020 (s 2(1) item 2)	Sch 1 (item 9)

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Coronavirus Economic Response Package Omnibus Act 2020	22, 2020	24 Mar 2020	Sch 1 (items 1–14), Sch 2 (items 1–6) and Sch 4 (items 12–22): 25 Mar 2020 (s 2(1) items 2, 4) Sch 3 (items 1, 2): 24 Mar 2020 (s 2(1) item 3)	—
Coronavirus Economic Response Package Omnibus (Measures No. 2) Act 2020	38, 2020	9 Apr 2020	Sch 2 (items 3–6): 9 Apr 2020 (s 2(1) item 4)	—
Treasury Laws Amendment (2020 Measures No. 1) Act 2020	49, 2020	25 May 2020	Sch 1 (items 1–17, 21) and Sch 2 (items 1, 7): 1 July 2020 (s 2(1) item 1)	Sch 1 (item 21) and Sch 2 (item 7)
Treasury Laws Amendment (2020 Measures No. 3) Act 2020	61, 2020	19 June 2020	Sch 2: 1 July 2020 (s 2(1) item 5) Sch 4 (items 1–17): 20 June 2020 (s 2(1) item 6)	—
Treasury Laws Amendment (2019 Measures No. 3) Act 2020	64, 2020	22 June 2020	Sch 3 (items 72–122): 1 July 2020 (s 2(1) item 5) Sch 3 (items 228–239, 325, 326): 1 Oct 2020 (s 2(1) item 6) Sch 3 (items 327–330): 1 July 2017 (s 2(1) item 7)	Sch 3 (items 73, 83, 91, 93, 105, 110, 114, 119, 325, 326, 330)

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Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020	69, 2020	22 June 2020	Sch 1 (items 1369–1385, 1465–1467): awaiting commencement (s 2(1) item 5) Sch 1 (item 1468): 22 June 2020 (s 2(1) item 1)	Sch 1 (items 1465–1467) and Sch 1 (item 1468)
as amended by				
Treasury Laws Amendment (2021 Measures No. 5) Act 2021	127, 2021	7 Dec 2021	Sch 3 (item 105): 22 June 2020 (s 2(1) item 8)	—
Treasury Laws Amendment (2022 Measures No. 1) Act 2022	35, 2022	9 Aug 2022	Sch 4 (item 7): 21 June 2022 (s 2(1) item 5) Sch 4 (item 15): 10 Aug 2022 (s 2(1) item 6)	—
Treasury Laws Amendment (2020 Measures No. 2) Act 2020	79, 2020	3 Sept 2020	Sch 1, 3 and 5: 1 Oct 2020 (s 2(1) items 2, 4)	Sch 1 (items 41, 51, 60, 64) and Sch 3 (item 4)
Treasury Laws Amendment (A Tax Plan for the COVID-19 Economic Recovery) Act 2020	92, 2020	14 Oct 2020	Sch 1 (items 18–21, 24): 15 Oct 2020 (s 2(1) item 4) Sch 1 (items 25–27): 1 July 2022 (s 2(1) item 5) Sch 2 (items 1–3, 16–35), Sch 3 (items 25–36, 40), Sch 4 (items 1–11, 14), Sch 5 (items 11–38, 56) and Sch 7 (items 5–8, 12–25): 1 Jan 2021 (s 2(1) item 7)	Sch 1 (items 24, 27), Sch 3 (item 40), Sch 4 (item 14) and Sch 5 (item 56)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Treasury Laws Amendment (2021 Measures No. 4) Act 2021	72, 2021	30 June 2021	Sch 6: 14 Oct 2020 (s 2(1) item 6)	—
Social Services and Other Legislation Amendment (Coronavirus and Other Measures) Act 2020	97, 2020	13 Nov 2020	Sch 1 (items 28–36): 14 Nov 2020 (s 2(1) item 2)	—
Social Services and Other Legislation Amendment (Omnibus) Act 2020	107, 2020	26 Nov 2020	Sch 3 (items 2–9): 27 Nov 2020 (s 2(1) item 3)	—
Family Law Amendment (Western Australia De Facto Superannuation Splitting and Bankruptcy) Act 2020	112, 2020	8 Dec 2020	Sch 3 (items 39–47): 28 Sept 2022 (s 2(1) item 1)	—
Treasury Laws Amendment (2020 Measures No. 5) Act 2020	118, 2020	11 Dec 2020	Sch 1 (items 1–3): 12 Dec 2020 (s 2(1) item 2) Sch 2 (items 1–6): 11 Dec 2021 (s 2(1) item 3) Sch 3 (items 1, 2): 1 Jan 2021 (s 2(1) item 5)	Sch 1 (item 3)
National Emergency Declaration (Consequential Amendments) Act 2020	129, 2020	15 Dec 2020	Sch 1 (item 24): 16 Dec 2020 (s 2(1) item 2)	—

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Treasury Laws Amendment (2020 Measures No. 6) Act 2020	141, 2020	17 Dec 2020	Sch 1 (item 1) and Sch 4 (items 82–101): 1 Jan 2021 (s 2(1) items 2, 7) Sch 4 (item 146): 18 Dec 2020 (s 2(1) item 16)	Sch 4 (item 146)
Radiocommunications Legislation Amendment (Reform and Modernisation) Act 2020	151, 2020	17 Dec 2020	Sch 9 (items 101–106): 17 June 2021 (s 2(1) item 12)	Sch 9 (item 106)
Federal Circuit and Family Court of Australia (Consequential Amendments and Transitional Provisions) Act 2021	13, 2021	1 Mar 2021	Sch 2 (item 467): 1 Sept 2021 (s 2(1) item 5)	—
Treasury Laws Amendment (Reuniting More Superannuation) Act 2021	24, 2021	22 Mar 2021	Sch 1 (items 1–14): 23 Mar 2021 (s 2(1) item 2) Sch 2 (items 1–14): 29 Mar 2021 (s 2(1) item 3)	—
Treasury Laws Amendment (More Flexible Superannuation) Act 2021	45, 2021	22 June 2021	Sch 1, Sch 2 (items 1–4, 14) and Sch 3: 1 July 2021 (s 2(1) items 2, 3)	Sch 1 (item 2) and Sch 2 (item 14)
Treasury Laws Amendment (Self Managed Superannuation Funds) Act 2021	47, 2021	22 June 2021	Sch 1 (items 4–9): 1 July 2021 (s 2(1) item 1)	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (2021 Measures No. 3) Act 2021	61, 2021	29 June 2021	Sch 3 (items 1–3), Sch 4 and Sch 5: 1 July 2021 (s 2(1) items 4, 6)	Sch 3 (item 3) and Sch 4 (item 3)
Treasury Laws Amendment (COVID-19 Economic Response) Act 2021	71, 2021	30 June 2021	Sch 1: 1 July 2021 (s 2(1) item 1)	Sch 1 (item 2)
Treasury Laws Amendment (2021 Measures No. 4) Act 2021	72, 2021	30 June 2021	Sch 2 (items 1–12, 17, 18) and Sch 3 (items 1, 2): 1 July 2021 (s 2(1) items 3, 4)	Sch 2 (items 17, 18)
Treasury Laws Amendment (COVID -19 Economic Response No. 2) Act 2021	79, 2021	10 Aug 2021	Sch 3 and Sch 5: 11 Aug 2021 (s 2(1) item 1)	Sch 3 (item 3) and Sch 5 (item 3)
Industry Research and Development Amendment (Industry Innovation and Science Australia) Act 2021	101, 2021	10 Sept 2021	Sch 1 (item 3): 11 Sept 2021 (s 2(1) item 1)	—
Treasury Laws Amendment (2021 Measures No. 2) Act 2021	110, 2021	13 Sept 2021	Sch 1 and Sch 2 (items 8–13): 1 Oct 2021 (s 2(1) item 2)	Sch 1 (items 12–16) and Sch 2 (item 13)
Treasury Laws Amendment (2021 Measures No. 6) Act 2021	111, 2021	13 Sept 2021	Sch 1 and Sch 3: 1 Oct 2021 (s 2(1) items 2, 4)	Sch 1 (item 3) and Sch 3 (item 2)

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (2021 Measures No. 5) Act 2021	127, 2021	7 Dec 2021	Sch 1 and Sch 3 (items 42, 49–63, 65–69, 71, 72): 1 Jan 2022 (s 2(1) items 2, 5) Sch 2 (item 56) and Sch 3 (items 3–5, 33–35): 8 Dec 2021 (s 2(1) items 3, 4)	Sch 1 (item 28), Sch 3 (item 5) and Sch 3 (items 51, 63, 69, 72)
Territories Stolen Generations Redress Scheme (Consequential Amendments) Act 2021	141, 2021	13 Dec 2021	Sch 1 (items 1–3): 1 Jan 2022 (s 2(1) item 1)	Sch 1 (item 3)
Veterans' Affairs Legislation Amendment (Exempting Disability Payments from Income Testing and Other Measures) Act 2021	142, 2021	13 Dec 2021	Sch 1 (items 15–20): 1 Jan 2022 (s 2(1) item 2)	Sch 1 (item 20)
Corporate Collective Investment Vehicle Framework and Other Measures Act 2022	8, 2022	22 Feb 2022	Sch 5 (items 1–4, 8–14): 1 July 2022 (s 2(1) item 4) Sch 5 (items 15–19): awaiting commencement (s 2(1) item 5) Sch 6 (items 1–22, 24), Sch 7, Sch 8 (items 33, 34) and Sch 10: 1 Apr 2022 (s 2(1) items 6–8, 10, 14)	Sch 5 (item 19), Sch 8 (item 34) and Sch 10 (item 9)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Enhancing Superannuation Outcomes For Australians and Helping Australian Businesses Invest) Act 2022	10, 2022	22 Feb 2022	Sch 3–5: 1 Apr 2022 (s 2(1) item 3)	Sch 3 (item 2), Sch 4 (item 5) and Sch 5 (item 2)
Treasury Laws Amendment (Cost of Living Support and Other Measures) Act 2022	14, 2022	31 Mar 2022	Sch 2, 3, 6 and Sch 8 (items 1–9): 1 Apr 2022 (s 2(1) items 3, 7, 9)	Sch 2 (item 4)
Treasury Laws Amendment (Laminaria and Corallina Decommissioning Cost Recovery Levy) Act 2022	24, 2022	1 Apr 2022	Sch 1 (items 1–5, 21): 2 Apr 2022 (s 2(1) item 1)	Sch 1 (item 21)
Treasury Laws Amendment (2022 Measures No. 1) Act 2022	35, 2022	9 Aug 2022	Sch 1 (items 1–3) and Sch 3 (items 2, 3): 1 Oct 2022 (s 2(1) items 2, 4)	Sch 1 (item 3)
Defence, Veterans' and Families' Acute Support Package Act 2022	40, 2022	7 Oct 2022	Sch 1 (items 25–27): 14 Oct 2022 (s 2(1) item 1)	Sch 1 (item 27)

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Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Workplace Relations Amendment (Work Choices) (Consequential Amendments) Regulations 2006 (No. 1) (SLI No. 50, 2006)	17 Mar 2006 (F2006L00820)	Sch 51: 27 Mar 2006 (r 2(b))	—

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