



# Income Tax Assessment Act 1997

No. 38, 1997

## Compilation No. 242

**Compilation date:** 24 June 2023

**Includes amendments up to:** Act No. 29, 2023

**Registered:** 4 July 2023

This compilation is in 12 volumes

- Volume 1: sections 1-1 to 36-55
- Volume 2: sections 40-1 to 67-30
- Volume 3: sections 70-1 to 121-35
- Volume 4: sections 122-1 to 197-85
- Volume 5: sections 200-1 to 253-15
- Volume 6: sections 275-1 to 313-85
- Volume 7: sections 315-1 to 420-70
- Volume 8: sections 615-1 to 721-40
- Volume 9: sections 723-1 to 880-205
- Volume 10: sections 900-1 to 995-1
- Volume 11: Endnotes 1 to 3**
- Volume 12: Endnote 4

Each volume has its own contents

Prepared by the Office of Parliamentary Counsel, Canberra

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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 24 June 2023 (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](http://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

## Endnotes

### Endnote 1—About the endnotes

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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.

## Endnote 2—Abbreviation key

**Endnote 2—Abbreviation key**

|  |  |
|--|--|
| ad = added or inserted   | o = order(s)   |
| am = amended   | Ord = Ordinance  |
| amdt = amendment   | orig = original  |
| c = clause(s)  | par = paragraph(s)/subparagraph(s)<br>/sub-subparagraph(s)             |
| C[x] = Compilation No. x   | pres = present   |
| Ch = Chapter(s)  | prev = previous  |
| def = definition(s)  | (prev...) = previously   |
| Dict = Dictionary  | Pt = Part(s)   |
| disallowed = disallowed by Parliament                              | r = regulation(s)/rule(s)  |
| Div = Division(s)  | reloc = relocated  |
| ed = editorial change  | renum = renumbered   |
| exp = expires/expired or ceases/ceased to<br>have<br>effect        | rep = repealed   |
| F = Federal Register of Legislation                                | rs = repealed and substituted  |
| gaz = gazette  | s = section(s)/subsection(s)   |
| LA = <i>Legislation Act 2003</i>                                   | Sch = Schedule(s)  |
| LIA = <i>Legislative Instruments Act 2003</i>                      | Sdiv = Subdivision(s)  |
| (md) = misdescribed amendment can be<br>given<br>effect            | SLI = Select Legislative Instrument                                    |
| (md not incorp) = misdescribed amendment<br>cannot be given effect | SR = Statutory Rules   |
| mod = modified/modification  | Sub-Ch = Sub-Chapter(s)  |
| No. = Number(s)  | SubPt = Subpart(s)   |
|  | <u>underlining</u> = whole or part not<br>commenced or to be commenced |

## Endnotes

### Endnote 3—Legislation history

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### 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))<br>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), Sch 7 (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)                         |



## Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement  | Application, saving and transitional provisions |
|---|-----------------|--------------|---|---|
| <b>as amended by</b>  |                 |              |   |   |
| 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))<br>Sch 6 (items 10–13): 1 July 1997 (s 2(3))<br>Sch 14 (items 43–60): 1 July 1997 (s 2(7))<br>Sch 15 (items 7–13): 1 July 1997 (s 2(9)) | Sch 6 (item 13) and Sch 15 (item 13)            |
| <b>as amended by</b>  |                 |              |   |   |
| 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))       |
| <b>as amended by</b>  |                 |              |   |   |
| 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)   | —   |

## Endnotes

### 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))<br>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) |

## Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement   | Application, saving and transitional provisions |
|--|-----------------|--------------|--|---|
| <b>as amended by</b>   |                 |              |  |   |
| 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   |
| <b>as amended by</b>   |                 |              |  |   |
| 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)          |
| <b>as amended by</b>   |                 |              |  |   |
| 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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## Endnotes

### 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):<br>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)   |
| <b>as amended by</b><br>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):<br>1 July 1998<br>Remainder: Royal Assent   | s 4, Sch 1 (item 5), Sch 3 (item 16), Sch 5 (item 4) and Sch 9 (items 14–16) |
| <b>as amended by</b><br>Tax Laws Amendment (2010 Measures No. 2) Act 2010                           | 75, 2010        | 28 June 2010 | Schedule 6 (item 65):<br>29 June 2010  | —  |

## Endnote 3—Legislation history

| 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)                                 |
| <b>as amended by</b>  |                 |              |   |   |
| 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  | —   |
| <b>as amended by</b>  |                 |              |   |   |
| 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)                                 |
| <b>as amended by</b>  |                 |              |   |   |
| 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 ( <i>see</i> s. 2)                    | —   |
| Taxation Laws Amendment (Private Health Insurance) Act 1998                                      | 128, 1998       | 21 Dec 1998  | 21 Dec 1998                                      | Sch. 2 (item 16)                                |
| <b>as amended by</b>   |                 |              |  |   |
| 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)                                |

## Endnote 3—Legislation history

| 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))<br>Sch 1 (items 129–133): 1 July 1998 (s 2(4))<br>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)  |
| <b>as amended by</b>  |                 |              |  |  |
| 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)                                  |
| <b>as amended by</b>  |                 |              |  |  |
| 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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### Endnote 3—Legislation history

| 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 ( <i>see</i> s. 2)                               | Sch. 2 (item 7)  |
| A New Tax System (Personal Income Tax Cuts) Act 1999                                       | 69, 1999        | 8 July 1999  | 9 July 1999 ( <i>see</i> 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<br>Remainder: Royal Assent | s 4 and Sch 1 (item 39(1)) and Sch 3 (item 33)                       |
| <b>as amended by</b>   |                 |              |  |  |
| 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                           | —  |



## Endnote 3—Legislation history

| 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) |
| <b>as amended by</b>  |                 |              |  |   |
| 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) | —   |

## Endnotes

### Endnote 3—Legislation history

| 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))<br>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)   |
| <b>as amended by</b>  |                 |              |   |   |
| 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))<br>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) |

## Endnote 3—Legislation history

| 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))   | —  |
| <b>as amended by</b>  |                 |              |   |  |
| 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))<br>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<br>Remainder: Royal Assent  | s 4 and Sch 2 (items 92, 93)<br>s. 2(1A) (ad. by 179, 1999, Sch. 10 [item 19]) |
| <b>as amended by</b>  |                 |              |   |  |
| 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                                       | —  |

## Endnotes

### 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))<br>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)   |
| <b>as amended by</b>                                   |                 |              |  |   |
| 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))<br>Sch 4: 17 Dec 1999 (s 2(8))<br>Sch 6 (items 14–16): never commenced (s 2(10))<br>Sch 6 (item 19): 16 July 1999 (s 2(11))<br>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)) |

## Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement  | Application, saving and transitional provisions            |
|--|-----------------|--------------|---|--|
| <b>as amended by</b>                                     |                 |              |   |  |
| 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))<br>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  |
| <b>as amended by</b>                                     |                 |              |   |  |
| 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))<br>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) |

## Endnotes

### Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement   | Application, saving and transitional provisions                               |
|---|-----------------|--------------|--|---|
| <b>as amended by</b>  |                 |              |  |   |
| 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))<br>Sch 1 (item 18): 1 pm (A.C.T.) 11 Nov 1999 (s 2(2))<br>Sch 1 (items 26–29, 33): 31 May 2000 (s 2(3))<br>Sch 2 (items 67, 68, 70): 1 July 2001 (s 2(5))<br>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) |

## Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement  | Application, saving and transitional provisions |
|--|-----------------|--------------|---|---|
| <b>as amended by</b>                                   |                 |              |   |   |
| 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<br>Remainder: Royal Assent | s 4 and Sch. 4 (item 82)                        |
| <b>as amended by</b>                                   |                 |              |   |   |
| 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   | —   |

## Endnotes

### Endnote 3—Legislation history

| 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))<br>Sch 4 (items 46, 50): 1 July 1998 (s 2(3))<br>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) |
| <b>as amended by</b>                              |                 |              |   |  |
| 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  | —  |



## Endnote 3—Legislation history

| 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, Consequential and Transitional) 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)                          |
| <b>as amended by</b>   |                 |              |  |   |
| 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)                                  |

Income Tax Assessment Act 1997

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Compilation No. 242

Compilation date: 24/06/2023

Registered: 04/07/2023

## Endnotes

### 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<br>Schedule 2 (items 48–52): 1 Jan 2001<br>Schedule 3 (items 34–36): 1 Apr 2001<br>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<br>Schedule 3: 9 May 2001<br>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)  |
| <b>as amended by</b>   |                 |              |  |   |
| 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)                              |

## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>  | <b>Application, saving and transitional provisions</b>                                  |
|---|------------------------|---------------|--|---|
| 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))<br>Sch 1 (items 17, 19): 15 July 2001 (s 2(2)(b))<br>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<br>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) |

## Endnotes

### Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement  | Application, saving and transitional provisions                  |
|---|-----------------|--------------|---|--|
| <b>as amended by</b>  |                 |              |   |  |
| 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)) |
| <b>as amended by</b>  |                 |              |   |  |
| 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))<br>Sch 2 (items 69–84, 92): 30 June 2001 (s 2(3))<br>Sch 3 (items 11–13, 19(1)): 1 Oct 2001 (s 2(1)) | Sch 2 (items 51, 92) and Sch 3 (item 19(1))                      |
| <b>as amended by</b>  |                 |              |   |  |
| Taxation Laws Amendment Act (No. 2) 2002                    | 57, 2002        | 3 July 2002  | Sch 12 (item 63): 1 Oct 2001 (s 2(1) item 61)   | —  |

## Endnote 3—Legislation history

| 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)                     |
| <b>as amended by</b>                                      |                 |              |   |   |
| 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<br>Remainder: Royal Assent   | s 4, Sch. 1 (item 46), Sch. 2 (items 16, 17) and Sch. 4 (item 15) |

## Endnotes

### Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement   | Application, saving and transitional provisions   |
|---|-----------------|--------------|--|---|
| <b>as amended by</b>                              |                 |              |  |   |
| 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)<br>Sch 4 (items 3, 4): 1 July 2000 (s 2(1) item 5)<br>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)<br>Sch 9 (items 10, 13, 14, 21) and Sch 12 (items 23, 24): 1 July 1997 (s 2(1) items 10, 12, 14, 32)<br>Sch 12 (item 19): 30 June 1998 (s 2(1) item 29)<br>Sch 12 (items 21, 22): 22 June 1998 (s 2(1) item 31)<br>Sch 12 (items 27, 28): 16 Apr 1998 (s 2(1) item 34)<br>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) |

## Endnote 3—Legislation history

| 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 ( <i>see</i> s. 2)   | s 4 and Sch 3 (items 2, 19, 23, 37–39)                                |
| <b>as amended by</b>   |                 |              |  |   |
| 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)<br>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) |

## Endnotes

### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement  | Application, saving and transitional provisions |
|--|-----------------|--------------|---|---|
| <b>as amended by</b>   |                 |              |   |   |
| Taxation Laws Amendment Act (No. 6) 2003                             | 67, 2003        | 30 June 2003 | Schedule 8 (items 1, 3):<br>Royal Assent  | Sch. 8 (item 3)                                 |
| Tax Laws Amendment (2010 Measures No. 2) Act 2010                    | 75, 2010        | 28 June 2010 | Schedule 6 (item 15):<br>29 June 2010   | —   |
| Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014 | 110, 2014       | 16 Oct 2014  | Sch 5 (item 141, 142):<br>29 June 2002 (s 2(1) item 8)<br>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):<br>Royal Assent                         | s 4   |
| <b>as amended by</b>   |                 |              |   |   |
| Tax Laws Amendment (2010 Measures No. 2) Act 2010                    | 75, 2010        | 28 June 2010 | Schedule 6 (item 66):<br>29 June 2010   | —   |



## Endnote 3—Legislation history

| 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)<br>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)<br>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) |
| <b>as amended by</b>  |                 |              |  |   |
| 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)<br>Sch 1 (items 6, 7): ( <i>see</i> Sch 10 (item 242) of Act No. 41, 2005)<br>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)                        |
| <b>as amended by</b>  |                 |              |  |   |
| 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)  | —   |

## Endnotes

### Endnote 3—Legislation history

| 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)<br>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)                            |
| <b>as amended by</b>  |                 |              |  |  |
| 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<br>Remainder: Royal Assent   | Sch. 2 (item 2) and Sch. 3 (items 2, 6, 11, 13)      |

## Endnote 3—Legislation history

| 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)<br>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)<br>Sch 7 (item 3): ( <i>see</i> Sch 10 (item 224) of Act No. 41, 2005)<br>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) |
| <b>as amended by</b>  |                 |             |  |  |
| 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)<br>Sch 10 (item 266): 24 Oct 2002 (s 2(1) item 19)   | —  |

## Endnotes

### Endnote 3—Legislation history

| 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<br>Schedule 3: 22 May 2003<br>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)                         |
| <b>as amended by</b>   |                 |              |  |   |
| Tax Laws Amendment (2010 Measures No. 2) Act 2010  | 75, 2010        | 28 June 2010 | Schedule 6 (item 53): 29 June 2010   | —   |

## Endnote 3—Legislation history

| 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)<br>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) |
| <b>as amended by</b>                              |                 |              |  |   |
| 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)<br>Sch 3, 4 and Sch 5 (items 1–3): 24 Oct 2002 (s 2(1) item 3)<br>Sch 9 (items 16, 17): 1 Sept 2003 (s 2(1) item 5)<br>Sch 10 (items 17–23): 17 Dec 2003 (s 2(1) item 9)        | s 4 and Sch 10 (item 23)  |
| <b>as amended by</b>                              |                 |              |  |   |
| Tax Laws Amendment (2010 Measures No. 2) Act 2010 | 75, 2010        | 28 June 2010 | Schedule 6 (item 93): 29 June 2010   | —   |

## Endnotes

### Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement  | Application, saving and transitional provisions  |
|---|-----------------|--------------|---|--|
| Australian Heritage Council<br>(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<br>Sch 6 (items 17–19): 1 July 1997 (s 2(1) items 17, 18)<br>Sch 6 (items 20, 21): 21 Dec 2000 (s 2(1) items 19, 20)<br>Sch 6 (item 26): 10 Dec 1999 (s 2(1) item 22)<br>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)<br>s. 2(1) (am. by 67, 2003, Sch. 10 [item 13]) |
| <b>as amended by</b>  |                 |              |   |  |
| Taxation Laws Amendment Act (No. 6) 2003  | 67, 2003        | 30 June 2003 | Schedule 10 (items 13–16): 14 Oct 2003 ( <i>see</i> 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)   |

## Endnote 3—Legislation history

| <b>Act</b>   | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>  | <b>Application, saving and transitional provisions</b>   |
|--|------------------------|---------------|--|--|
| 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)<br>Sch 7 (items 6–8): 30 June 2003 (s 2(1) item 5)<br>Sch 7 (item 15): 17 Dec 2003 (s 2(1) item 7)<br>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)<br>s. 2(1) (am. by 23, 2005, Sch. 11 [item 1]) |
| <b>as amended by</b>   |                        |               |  |  |
| 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)   |

## Endnotes

### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement   | Application, saving and transitional provisions   |
|--|-----------------|--------------|--|---|
| <b>as amended by</b>   |                 |              |  |   |
| 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)) |
| <b>as amended by</b>   |                 |              |  |   |
| Tax Laws Amendment (2010 Measures No. 2) Act 2010                | 75, 2010        | 28 June 2010 | Schedule 6 (item 89): 29 June 2010   | —   |



## Endnote 3—Legislation history

| 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<br>Remainder: Royal Assent                        | s 4, Sch. 3 (item 6), Sch. 4 (item 9), Sch. 7 (item 9) and Sch. 8 (item 14) |
| <b>as amended by</b>  |                 |              |   |   |
| 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 ( <i>see s. 2</i> ) | 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)   |

## Endnotes

### Endnote 3—Legislation history

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

## Endnote 3—Legislation history

| 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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### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement   | Application, saving and transitional provisions   |
|--|-----------------|--------------|--|---|
| <b>as amended by</b>   |                 |              |  |   |
| 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) |
| <b>as amended by</b>   |                 |              |  |   |
| 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  | —   |

## Endnote 3—Legislation history

| 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))  |
| <b>as amended by</b>   |                 |              |  |  |
| 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<br>Sch 2 and Sch 7 (items 1–8): 30 June 2003 (s 2(1) items 3, 8)<br>Sch 3: 1 July 2003 (s 2(1) item 4)<br>Sch 11 (item 35): 30 June 2000 (s 2(1) item 13)<br>Sch 11 (items 52–59, 88, 89): 1 July 2000 (s 2(1) item 14)<br>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) |

Income Tax Assessment Act 1997

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Compilation No. 242

Compilation date: 24/06/2023

Registered: 04/07/2023

## Endnotes

### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement   | Application, saving and transitional provisions |
|--|-----------------|--------------|--|---|
| <b>as amended by</b>   |                 |              |  |   |
| 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<br>Remainder: Royal Assent                                  | s 4 and Sch. 1 (item 19)                        |
| <b>as amended by</b>   |                 |              |  |   |
| 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<br>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))         |

## Endnote 3—Legislation history

| 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)) |
| <b>as amended by</b>                              |                 |              |  |   |
| Tax Laws Amendment (2010 Measures No. 2) Act 2010 | 75, 2010        | 28 June 2010 | Schedule 6 (item 114): 29 June 2010  | —   |

## Endnotes

### Endnote 3—Legislation history

| 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):<br>Royal Assent<br>Sch 10 (item 247): 28 Dec 2002 (s 2(1) item 9)<br>Sch 10 (items 248, 259, 260): 24 Oct 2002 (s 2(1) items 10, 14, 15)<br>Sch 10 (items 249, 250–257, 263, 264): 29 June 2002 (s 2(1) items 11, 12, 17)<br>Sch 10 (item 258): 30 June 2000 (s 2(1) item 13)<br>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) |
| <b>as amended by</b>                              |                 |              |  |   |
| Tax Laws Amendment (2010 Measures No. 2) Act 2010 | 75, 2010        | 28 June 2010 | Schedule 6 (item 115): 29 June 2010  | —   |



## Endnote 3—Legislation history

| 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 ( <i>see s. 2(1)</i> ) | 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)                                 |
| <b>as amended by</b>   |                 |              |  |   |
| 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   | —   |
| <b>as amended by</b>   |                 |              |  |   |
| 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 ( <i>see s. 2(1)</i> )<br>Remainder: Royal Assent   | Sch. 1 (item 17)                                |

## Endnotes

### 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):<br>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<br>Schedule 5: 29 June 2004<br>Remainder: Royal Assent                             | Sch. 2 (item 11(2)),<br>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<br>Schedule 3: 20 Mar 2000 ( <i>see s. 2(1)</i> )<br>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)   |

## Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement   | Application, saving and transitional provisions   |
|---|-----------------|--------------|--|---|
| <b>as amended by</b>  |                 |              |  |   |
| 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)  |

## Endnotes

### Endnote 3—Legislation history

| 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<br>Schedule 6 (items 1–5, 7–13): 1 July 2005<br>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) |
| <b>as amended by</b>  |                 |             |   |   |
| 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   | —   |

## Endnote 3—Legislation history

| 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<br>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<br>Sch 7 (items 179–188): 1 July 2004 (s 2(1) item 15)<br>Sch 7 (item 189): 5 July 1999 (s 2(1) item 16)<br>Sch 7 (item 190): 30 June 2000 (s 2(1) item 17)<br>Sch 7 (item 191): 24 Oct 2002 (s 2(1) item 18)<br>Sch 7 (item 192): 30 June 2004 (s 2(1) item 19)<br>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) |

## Endnotes

### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement  | Application, saving and transitional provisions  |
|--|-----------------|--------------|---|--|
| <b>as amended by</b>   |                 |              |   |  |
| 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)<br>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 ( <i>see</i> 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<br>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)<br>s. 2(1) (item 10) (rep. by 12, 2012, Sch. 6 [item 8]) |
| <b>as amended by</b>   |                 |              |   |  |
| 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)  | —  |

## Endnote 3—Legislation history

| 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):<br>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<br>Remainder: Royal Assent | Sch. 6 (items 1, 4–11)                          |
| <b>as amended by</b>  |                 |              |  |   |
| Tax Laws Amendment (2006 Measures No. 7) Act 2007   | 55, 2007        | 12 Apr 2007  | Schedule 4 (item 5):<br>Royal Assent                     | —   |
| Tax Laws Amendment (2007 Measures No. 2) Act 2007   | 78, 2007        | 21 June 2007 | Schedule 5 (item 9):<br>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)           | —   |

## Endnotes

### Endnote 3—Legislation history

| 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 ( <i>see</i> s. 2(1))<br>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<br>Remainder: Royal Assent   | s. 4, Sch. 1 (items 10, 11), Sch. 3 (item 2) and Sch. 4 (item 112)                      |
| <b>as amended by</b>   |                 |              |  |   |
| 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) |



## Endnote 3—Legislation history

| 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) |
| <b>as amended by</b>   |                 |              |   |   |
| 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 ( <i>see</i> s. 2(1)) Schedule 3 (items 7A, 8, 9, 9A–9C): 1 July 2007  | Sch. 3 (item 9A)  |

## Endnotes

### 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<br>Schedule 8 (items 350–353): 19 Dec 2002 (s 2(1) item 7)<br>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<br>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) |

## Endnote 3—Legislation history

| 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) |
| <b>as amended by</b>   |                 |              |  |  |
| 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                    | —  |

## Endnotes

### 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<br>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<br>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<br>Schedule 5 (items 31–46): 15 Mar 2007 (s 2(1) item 6) | Sch. 1 (items 222, 223, 225, 226),<br>Sch. 2 (item 6),<br>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<br>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 ( <i>see</i> s. 2(1))<br>Remainder: Royal Assent  | —   |

## Endnote 3—Legislation history

| 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<br>Schedule 10 (items 57–88): 1 July 2010<br>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) |
| <b>as amended by</b>  |                 |              |  |   |
| 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<br>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   | —   |

## Endnotes

### Endnote 3—Legislation history

| 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)            |

## Endnote 3—Legislation history

| 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<br>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)  |
| <b>as amended by</b>  |                 |              |  |   |
| Tax Laws Amendment (2008 Measures No. 6) Act 2009                                 | 14, 2009        | 26 Mar 2009  | Schedule 4 (item 51): Royal Assent   | —   |

## Endnotes

### Endnote 3—Legislation history

| 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)                                |



## Endnote 3—Legislation history

| 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 ( <i>see</i> 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 ( <i>see</i> s. 2(1))                         | —   |

*Income Tax Assessment Act 1997*

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Compilation No. 242

Compilation date: 24/06/2023

Registered: 04/07/2023

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>   | <b>Application, saving and transitional provisions</b>      |
|---|------------------------|---------------|---|---|
| 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):<br>Royal Assent<br>Schedule 5 (items 2, 3, 14): 29 Jan 2009<br>Schedule 5 (items 5, 6): 1 July 2011 | Sch. 1 (item 6), Sch. 4 (items 17, 25) and Sch. 5 (item 14) |
| <b>as amended by</b>                              |                        |               |   |   |
| 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)  | —   |

## Endnote 3—Legislation history

| 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)<br>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)<br>Sch. 1 (item 104(5)) (am. by 147, 2011, Sch. 4 [item 1])<br>Sch. 1 (item 104(7)) (am. by 136, 2010, Sch. 3 [item 133])<br>Sch. 1 (item 104(7A)) (ad. by 136, 2010, Sch. 3 [item 134])<br>Sch. 1 (item 104(14)) (am. by 85, 2013, Sch. 8 [items 49–51])<br>Sch. 1 (item 104(15)) (am. by 85, 2013, Sch. 8 [items 52–54])<br>Sch. 1 (item 104A) (ad. by 147, 2011, Sch. 4 [item 2])<br>Sch. 1 (items 104B, 104C) (ad. by 99, 2012, Sch. 2 [item 5])<br>Sch. 1 (item 105(1)) (am. by 147, 2011, Sch. 4 [item 3]) |

## Endnotes

### Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement   | Application, saving and transitional provisions |
|---|-----------------|--------------|--|---|
| <b>as amended by</b>  |                 |              |  |   |
| 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  | —   |

## Endnote 3—Legislation history

| 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<br>Sch 2 (item 1): 21 June 2007 (s 2(1) item 3)<br>Schedule 3: 1 July 2009<br>Schedule 8 (items 3, 4): 1 July 2011 | Sch. 1 (item 22),<br>Sch. 2 (items 41–48), Sch. 3 (item 2),<br>Sch. 5 (item 15) and<br>Sch. 8 (item 5) |
| <b>as amended by</b>  |                 |              |   |  |
| 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)  |

## Endnotes

### Endnote 3—Legislation history

| 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               | —   |

## Endnote 3—Legislation history

| <b>Act</b>   | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>   | <b>Application, saving and transitional provisions</b>  |
|--|------------------------|---------------|---|---|
| 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<br>Schedule 2 (items 4–15, 25–27, 30, 31): 1 Oct 2009<br>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) |
| <b>as amended by</b>   |                        |               |   |   |
| 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   |

## Endnotes

### 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)<br>Sch 4: 1 July 2010 (s 2(1) item 8)<br>Sch 6 (item 6): never commenced (s 2(1) item 12)<br>Sch 6 (item 7): 30 June 2016 (s 2(1) item 12) | Sch 3 (item 3) and Sch 4 (item 3)                                 |
| <b>as amended by</b>  |                 |             |  |   |
| 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 ( <i>see</i> 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<br>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) |
| <b>as amended by</b>  |                 |             |  |   |
| 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)   | —   |



## Endnote 3—Legislation history

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

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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. 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)<br>Sch 2 (items 1–11): 25 Mar 2010 (s 2(1) item 3)<br>Sch 2 (items 12–26): repealed before commencing (s 2(1) item 4)<br>Sch 3 (items 1, 2): 30 June 2000 (s 2(1) item 5)<br>Sch 3 (items 4–8): 15 Mar 2007 (s 2(1) item 7)<br>Sch 4 (items 1, 2): 4 June 2009 (s 2(1) item 10)<br>Sch 5 (items 2, 3): 25 Feb 2009 (s 2(1) item 12)<br>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) |
| <b>as amended by</b>                              |                 |             |  |  |
| Superannuation Legislation Amendment Act 2010     | 117, 2010       | 16 Nov 2010 | Schedule 4 (item 18): 17 Nov 2010  | —  |

## Endnote 3—Legislation history

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

## Endnotes

### Endnote 3—Legislation history

| 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<br>Schedule 2 (items 2, 4): 4 June 2010<br>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) |
| <b>as amended by</b>   |                 |              |   |  |
| 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  | —  |

## Endnote 3—Legislation history

| 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)<br>Sch 2 (item 26): 1 July 2010 (s 2(1) item 4)<br>Sch 2 (item 27): never commenced (s 2(1) item 5)<br>Sch 3, Sch 4 and Sch 5 (items 1, 7–9): 28 June 2010 (s 2(1) items 6, 7)<br>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) |
| <b>as amended by</b>  |                 |              |  |   |
| Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012 | 169, 2012       | 3 Dec 2012   | Schedule 2 (item 41): 3 Dec 2012 ( <i>see</i> 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)  |

## Endnotes

### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement   | Application, saving and transitional provisions |
|--|-----------------|--------------|--|---|
| <b>as amended by</b>   |                 |              |  |   |
| 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)                                  |
| <b>as amended by</b>   |                 |              |  |   |
| 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 ( <i>see</i> 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)                        |

## Endnote 3—Legislation history

| 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)<br>Sch 2 (items 2, 3): 1 Dec 2010 (s 2(1) item 3)<br>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<br>Sch 3 (items 3–94, 96–130): 26 Mar 2009 (s 2(1) items 3, 5)<br>Sch 3 (item 131): 1 July 2010 (s 2(1) item 6)<br>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)<br>Sch 2 (items 1, 2): 1 July 2016 (s 2(1) item 3)  | —   |

## Endnotes

### 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)<br>Schedule 1 (item 4) and Schedule 2 (items 4, 5): 1 July 2014 (s 2(1) items 3, 5)<br>Schedule 3 (items 32–36): 26 May 2011 (s 2(1) item 6)                                | Sch. 3 (item 36)                                |
| <b>as amended by</b>   |                 |              |  |   |
| 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<br>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<br>Schedule 5 (items 9, 18–20): 28 June 2011<br>Schedule 5 (items 51–54): 1 July 2011 | Sch. 5 (items 29, 50, 56, 90, 105, 153, 167)    |



## Endnote 3—Legislation history

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

## Endnotes

### Endnote 3—Legislation history

| 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)<br>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) |
| <b>as amended by</b>   |                 |              |   |   |
| 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))   |

## Endnote 3—Legislation history

| 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)<br>Sch 3 (items 1, 2): 22 Feb 2011 (s 2(1) item 5)<br>Sch 3 (items 9, 10): 1 July 2013 (s 2(1) item 7)<br>Sch 3 (items 11, 12): 1 July 2014 (s 2(1) item 8)<br>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)<br>Sch 2 (items 74–77): never commenced (s 2(1) item 6 (rep by 83, 2014, Sch 3 item 1))   | —   |
| <b>as amended by</b><br>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  | —   |

## Endnotes

### Endnote 3—Legislation history

| Act   | Number and year | Assent      | Commencement   | Application, saving and transitional provisions  |
|---|-----------------|-------------|--|--|
| <b>as amended by</b>                              |                 |             |  |  |
| 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)   |

## Endnote 3—Legislation history

| 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)<br>Sch 6 (item 7): 1 July 2007 (s 2(1) item 7)<br>Sch 6 (item 10): 1 July 2010 (s 2(1) item 9)<br>Sch 6 (items 106–116): 22 Mar 2012 (s 2(1) items 16, 17)<br>Sch 6 (item 143): 22 Jan 2013 (s 2(1) item 20)<br>Sch 6 (items 146–148): never commenced (s 2(1) item 23)<br>Sch 6 (items 179, 181): 3 Oct 2008 (s 2(1) items 28, 30)<br>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) |
| <b>as amended by</b>   |                 |              |  |   |
| Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013 | 88, 2013        | 28 June 2013 | Schedule 7 (item 228): Royal Assent<br>Sch 7 (items 230–233): 21 Mar 2012 (s 2(1) item 25)   | —   |

## Endnotes

### Endnote 3—Legislation history

| 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<br><b>as amended by</b> | 14, 2012        | 29 Mar 2012  | Sch 2 (items 11–16): never commenced (s 2(1) item 4)<br>Sch 3 (items 7–85, 91): 1 July 2012 (s 2(1) items 5, 7)                  | —  |
| 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)<br>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) |

## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>  | <b>Application, saving and transitional provisions</b> |
|---|------------------------|---------------|--|--|
| 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)<br>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)<br>Sch 1 (items 254, 264): 1 Jan 2017 (s 2(1) item 3)<br>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)  |

## Endnotes

### Endnote 3—Legislation history

| 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 ( <i>see</i> s. 2(1))<br>Schedule 4: Royal Assent<br>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)<br>Sch 5 (items 1–3): 1 July 2012 (s 2(1) item 6)   | Sch 1 (item 4) and Sch 2 (item 6)                            |
| <b>as amended by</b>   |                 |              |   |  |
| 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)<br>Sch 1 (items 10, 11, 23): 30 June 2012 (s 2(1) item 3)<br>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) |



## Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement  | Application, saving and transitional provisions |
|---|-----------------|--------------|---|---|
| <b>as amended by</b>  |                 |              |   |   |
| 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)  | —   |
| <b>as amended by</b>  |                 |              |   |   |
| 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)<br>Sch 1 (item 3): never commenced (s 2(1) item 4) | Sch. 1 (item 17)                                |

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### Endnote 3—Legislation history

| 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<br><b>as amended by</b> | 158, 2012       | 28 Nov 2012  | Sch 1 (items 1, 2, 19): 28 Nov 2012 (s 2(1) items 2, 4)<br>Sch 1 (items 5–18): 1 Oct 2011 (s 2(1) item 3)  | Sch 1 (item 19)                                 |
| 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)<br>Sch 4 (items 8–10, 21, 22): never commenced (s 2(1) items 13, 14)<br>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)                                 |

## Endnote 3—Legislation history

| <b>Act</b>   | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>   | <b>Application, saving and transitional provisions</b>                   |
|--|------------------------|---------------|---|--|
| 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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### Endnote 3—Legislation history

| 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)<br>Sch 2 (item 6): 1 July 2016 (s 2(1) item 4)<br>Sch 2 (items 7–9): 1 July 2017 (s 2(1) item 5)<br>Sch 4 (items 12, 13): 1 July 2022 (s 2(1) item 8)<br>Sch 4 (items 14, 15): 1 July 2023 (s 2(1) item 9)<br>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) |
| <b>as amended by</b>   |                 |              |   |  |
| 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)  | —  |

## Endnote 3—Legislation history

| 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)  |
| <b>as amended by</b><br>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)   | —  |

## Endnotes

### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement   | Application, saving and transitional provisions          |
|--|-----------------|--------------|--|--|
| <b>as amended by</b>   |                 |              |  |  |
| 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)<br>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)<br>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)<br>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) |

## Endnote 3—Legislation history

| 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):<br>1 July 2014 (s 2(1) item 4)<br>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),<br>Sch 5 (items 7, 8(1)),<br>Sch 7, Sch 8, Sch 10 (items 1–11, 13):<br>29 June 2013 (s 2(1) items 2, 10–12)<br>Sch 2 (items 2–6, 21–42, 48): 11 July 2013 (s 2(1) item 3)<br>Sch 2 (item 66): 11 July 2013 (s 2(1) item 5)<br>Sch 10 (item 14): never commenced (s 2(1) item 13)<br>Sch 11 (items 1–3): 3 Dec 2012 (s 2(1) item 15)<br>Sch 11 (items 5, 6, 9): 28 June 2013 (s 2(1) item 16)<br>Sch 11 (items 28, 32(1), 35–56): 30 June 2013 (s 2(1) items 18, 20, 22) | Sch. 1 (item 45),<br>Sch. 2 (item 48),<br>Sch. 5 (item 8(1)),<br>Sch. 8 (item 3) and<br>Sch. 11 (items 9, 32(1), 56) |
| <b>as amended by</b><br>Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015 | 21, 2015        | 19 Mar 2015  | Sch 7 (items 53, 54):<br>11 July 2013 (s 2(1) item 22)   | —  |

## Endnotes

### Endnote 3—Legislation history

| 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)<br>Sch 4 (items 1–7): 18 Mar 2014 (s 2(1) item 7)<br>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)<br>Sch 2 (items 143, 144): 26 Feb 2014 (s 2(1) item 8)<br>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)   | —   |



## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>  | <b>Application, saving and transitional provisions</b> |
|---|------------------------|---------------|--|--|
| 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)<br>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)<br>Sch 3 (items 3–7): 18 July 2014 (s 2(1) item 7) | Sch 1 (item 336) and Sch 3 (items 6, 7)                |

## Endnotes

### Endnote 3—Legislation history

| 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)   |

## Endnote 3—Legislation history

| 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)<br>Sch 2 (items 29–33): 1 July 2015 (s 2(1) item 4) | Sch 2 (item 73) and Sch 4 (item 79)             |
| <b>as amended by</b>   |                 |              |  |   |
| 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)<br>Sch 1 (items 10–14, 17): repealed before commencing (s 2(1) item 3)                    | Sch 1 (items 9, 17)                             |
| <b>as amended by</b>   |                 |              |  |   |
| 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)<br>Sch 4: 19 Mar 2015 (s 2(1) item 3)  | Sch 1 (item 6)                                  |

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### Endnote 3—Legislation history

| 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) |
| <b>as amended by</b>   |                 |             |   |  |
| 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  |

## Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement   | Application, saving and transitional provisions |
|---|-----------------|--------------|--|---|
| <b>as amended by</b>  |                 |              |  |   |
| 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)<br>Sch 1 (items 10–14): repealed before commencing (s 2(1) items 3, 4) | Sch 2 (item 21)                                 |
| <b>as amended by</b>  |                 |              |  |   |
| 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)   | —   |

## Endnotes

### Endnote 3—Legislation history

| 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)<br>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)<br>Sch 4 (items 1, 2) and Sch 5 (item 1): 26 June 2015 (s 2(1) items 7A, 8)<br>Sch 4 (items 3, 4): <u>1 July 2025 (s 2(1) item 7B)</u><br>Sch 6 (item 31): 29 June 2013 (s 2(1) item 12)<br>The commencement date for amendments made by the <i>Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015</i> 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) |
| <b>as amended by</b>   |                 |              |   |  |
| 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)  | —  |

## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>   | <b>Application, saving and transitional provisions</b> |
|---|------------------------|---------------|---|--|
| 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)<br>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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Compilation date: 24/06/2023

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## Endnotes

### Endnote 3—Legislation history

| 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)<br>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)<br>Sch 2: 1 July 2015 (s 2(1) item 3)<br>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)                                  |



## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>   | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|---|----------------------------|---------------|---|--|
| 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)   |
| <b>as amended by</b>  |                            |               |   |  |
| 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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Compilation date: 24/06/2023

Registered: 04/07/2023

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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)                                     |
| <b>as amended by</b>   |                 |             |  |  |
| 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) |

## Endnote 3—Legislation history

| 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)<br>Sch 4 (items 9–13): 1 Jan 2017 (s 2(1) item 5)<br>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)<br>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) |
| <b>as amended by</b>  |                 |              |   |   |
| 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)   | —   |

## Endnotes

### Endnote 3—Legislation history

| 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)<br>Sch 2 and Sch 4 (items 26–69, 71–83): 1 Apr 2017 (s 2(1) items 3, 8, 10)<br>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)<br>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)<br>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)              |

## Endnote 3—Legislation history

| 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)<br>Sch 2 (item 2) and Sch 5 (items 17, 18): repealed before commencing (s 2(1) items 10, 20)<br>Sch 2 (item 3) and Sch 5 (items 19, 20): 1 July 2020 (s 2(1) items 11, 21)<br>Sch 2 (item 4) and Sch 5 (items 21, 22): 1 July 2021 (s 2(1) items 12, 22)<br>Sch 2 (item 5), Sch 3 (item 22) and Sch 4 (item 58): 19 May 2017 (s 2(1) items 13, 15, 17)<br>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) |
| <b>as amended by</b>   |                 |             |   |   |
| 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)   | —   |

## Endnotes

### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement  | Application, saving and transitional provisions |
|--|-----------------|--------------|---|---|
| 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)                                 |

## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>  | <b>Application, saving and transitional provisions</b> |
|---|------------------------|---------------|--|--|
| 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)<br>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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### Endnote 3—Legislation history

| 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)<br>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)<br>Sch 1 (items 42–52, 68–73): repealed before commencing (s 2(1) items 3, 5) | Sch 1 (items 65–73)                                |
| <b>as amended by</b>  |                 |              |  |  |
| 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)   | —  |



## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>  | <b>Application, saving and transitional provisions</b>  |
|---|------------------------|---------------|--|---|
| 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)<br>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)<br>Sch 5 (items 32–39, 139–148): 20 Sept 2020 (s 2(1) item 8)<br>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)<br>Sch 1 (items 11–15, 19, 20): repealed before commencing (s 2(1) item 3)  | Sch 1 (item 20)   |

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### Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement   | Application, saving and transitional provisions         |
|---|-----------------|--------------|--|---|
| <b>as amended by</b>  |                 |              |  |   |
| 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)  | —   |

## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>  | <b>Application, saving and transitional provisions</b> |
|---|------------------------|---------------|--|--|
| 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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### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement   | Application, saving and transitional provisions          |
|--|-----------------|--------------|--|--|
| 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)<br>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)  |
| <b>as amended by</b><br>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)                        |

## Endnote 3—Legislation history

| <b>Act</b>   | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>  | <b>Application, saving and transitional provisions</b> |
|--|------------------------|---------------|--|--|
| 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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### Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement   | Application, saving and transitional provisions   |
|---|-----------------|--------------|--|---|
| 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)<br>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) |

## Endnote 3—Legislation history

| <b>Act</b>   | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>   | <b>Application, saving and transitional provisions</b> |
|--|------------------------|---------------|---|--|
| 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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Compilation No. 242

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### Endnote 3—Legislation history

| Act   | Number and year | Assent       | Commencement   | Application, saving and transitional provisions                 |
|---|-----------------|--------------|--|---|
| 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) |



## Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement  | Application, saving and transitional provisions                            |
|--|-----------------|--------------|---|--|
| Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020   | 69, 2020        | 22 June 2020 | Sch 1 (items 1369–1385, 1465–1467): <u>awaiting commencement</u> (s 2(1) item 5)  | Sch 1 (items 1465–1467) and Sch 1 (item 1468)                              |
| <b>as amended by</b>   |                 |              |   |  |
| 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)<br>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)<br>Sch 1 (items 25–27): 1 July 2022 (s 2(1) item 5)<br>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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### Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement  | Application, saving and transitional provisions |
|--|-----------------|--------------|---|---|
| <b>as amended by</b>   |                 |              |   |   |
| 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: 12 Dec 2020 (s 2(1) item 2)<br>Sch 2 (items 1–6): 11 Dec 2021 (s 2(1) item 3)<br>Sch 3: 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)  | —   |

## Endnote 3—Legislation history

| <b>Act</b>  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>   | <b>Application, saving and transitional provisions</b> |
|---|------------------------|---------------|---|--|
| 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)<br>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)<br>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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### Endnote 3—Legislation history

| 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 3: 1 Oct 2021 (s 2(1) items 2, 4)  | Sch 1 (item 3) and Sch 3 (item 2)               |

## Endnote 3—Legislation history

| 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)<br>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) and Sch 3 (items 5, 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 2)  | 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)<br>Sch 5 (items 15–19): <u>awaiting commencement (s 2(1) item 5)</u><br>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) | <u>Sch 5 (item 19)</u> , Sch 8 (item 34) and Sch 10 (item 9) |

## Endnotes

### 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)                                   |
| Treasury Laws Amendment (2022 Measures No. 3) Act 2022  | 75, 2022        | 5 Dec 2022  | Sch 4 (items 2–21, 38): 1 July 2022 (s 2(1) item 4)                      | Sch 4 (item 38)                                   |

## Endnote 3—Legislation history

| Act  | Number and year | Assent       | Commencement  | Application, saving and transitional provisions  |
|--|-----------------|--------------|---|--|
| Treasury Laws Amendment (2022 Measures No. 2) Act 2022                                 | 84, 2022        | 12 Dec 2022  | Sch 1 (item 16), Sch 3 (items 28–33) and Sch 5: 1 Jan 2023 (s 2(1) items 2, 4)  | Sch 3 (item 33) and Sch 5 (item 2)               |
| Treasury Laws Amendment (2022 Measures No. 5) Act 2023                                 | 2, 2023         | 16 Feb 2023  | 1 Apr 2023 (s 2(1) item 1)  | —  |
| Paid Parental Leave Amendment (Improvements for Families and Gender Equality) Act 2023 | 4, 2023         | 10 Mar 2023  | Sch 2 (item 16) and Sch 3 (items 1, 2): 26 Mar 2023 (s 2(1) item 1)   | Sch 3 (items 1, 2)                               |
| Safeguard Mechanism (Crediting) Amendment Act 2023                                     | 14, 2023        | 11 Apr 2023  | Sch 1 (items 64–66): 12 Apr 2023 (s 2(1) item 2)  | —  |
| Australia Council Amendment (Creative Australia) Act 2023                              | 15, 2023        | 11 Apr 2023  | Sch 1 (items 6, 7): <u>1 July 2023 (s 2(1) item 2)</u>  | —  |
| Treasury Laws Amendment (2023 Measures No. 2) Act 2023                                 | 28, 2023        | 23 June 2023 | Sch 3: <u>1 July 2023 (s 2(1) item 3)</u><br>Sch 6: 24 June 2023 (s 2(1) item 7)  | <u>Sch 3 (item 8)</u>                            |
| Treasury Laws Amendment (2022 Measures No. 4) Act 2023                                 | 29, 2023        | 23 June 2023 | Sch 1 and Sch 2 (items 12, 13, 15): <u>1 July 2023 (s 2(1) item 2)</u><br>Sch 9 (items 5–7): 24 June 2023 (s 2(1) item 5) | <u>Sch 1 (item 7)</u> and <u>Sch 2 (item 15)</u> |

## Endnotes

### Endnote 3—Legislation history

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