Shipping Reform (Tax Incentives) Act 2012

No. 53, 2012

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Prepared by the Office of Parliamentary Counsel, Canberra

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About this compilation

This compilation

This is a compilation of the *Shipping Reform (Tax Incentives) Act 2012* that shows the text of the law as amended and in force on 14 October 2024 (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 Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the 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 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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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An Act about shipping and tax, and for related purposes

Part 1—Preliminary

1 Short title

This Act may be cited as the *Shipping Reform (Tax Incentives) Act 2012*.

2 Commencement

This Act commences on 1 July 2012.

3 Object

The object of this Act is to provide the framework for tax incentives:

(a) to encourage investment in the Australian shipping industry; and

(b) to encourage the development of sustainable employment and skills opportunities for Australian seafarers.

4 Simplified outline

The following is a simplified outline of this Act:

- A corporation that is issued a certificate under Part 2 for a vessel for an income year can be eligible for tax incentives under the *Income Tax Assessment Act 1997* for the income year.

- The corporation can maximise the tax incentives for the first income year for the vessel by applying during that year for a notice under Part 3.

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Note: The tax incentives are set out in subsections 40-102(4) and 40-285(5), sections 40-362 and 51-100 and Subdivision 61-N of the *Income Tax Assessment Act 1997*.

5 Definitions

(1) In this Act:

activities in support of the fishing operations of a fishing vessel include:

(a) the storage and transport of fish taken, caught or captured by the fishing vessel; and

(b) the provision of food, fuel and other supplies to the fishing vessel while it is engaged in fishing operations; and

(c) the transport of crew members to and from the fishing vessel while it is engaged in fishing operations.

approved form has the meaning given by section 26.

Australia, when used in a geographical sense, includes the external Territories.

business day means a day that is not:

(a) a Saturday; or

(b) a Sunday; or

(c) a public holiday in the Australian Capital Territory; or

(d) 27, 28, 29, 30 or 31 December.

constitutional corporation means a corporation to which paragraph 51(xx) of the Constitution applies.

excluded vessel has the meaning given by subsections 10(4) and (5).

fish includes turtles, dugong, crustacea, molluscs and any other living resources of the sea or of the seabed.

fishing fleet support vessel means a vessel used wholly or mainly in activities in support of the fishing operations of a fishing vessel.

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fishing operations means:

(a) the taking, catching or capturing of fish for trading or manufacturing purposes; and

(b) the processing or carrying of the fish that are taken, caught or captured.

fishing vessel means a vessel used wholly or mainly for fishing operations.

government vessel means a vessel:

(a) that belongs to any of the following entities (a ***government entity***):

(i) the Commonwealth, a State or Territory;

(ii) a body corporate (other than a constitutional corporation) established for a public purpose under a law of the Commonwealth, a State or Territory; or

(b) the beneficial interest in which is vested in a government entity; or

(c) that is for the time being demised or sub-demised to, or in the exclusive possession of, a government entity.

gross tonnage has the same meaning as in the Tonnage Convention.

harbour means a natural or artificial harbour, and includes an estuary, navigable river, creek, channel, dock, pier, jetty, offshore terminal or other place in or at which vessels can load and unload goods or embark and disembark passengers.

inland waterways vessel means a vessel (other than a government vessel) that is used wholly in waters other than waters of the sea.

lawyer means a barrister, a solicitor, a barrister and solicitor, or a legal practitioner, of a federal court or of a court of a State or Territory.

management requirements has the meaning given by section 6.

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offshore industry vessel means a vessel that is used wholly or mainly in, or in any operations or activities associated with or incidental to, exploring or exploiting the mineral and other non-living resources of the seabed and its subsoil.

recreational vessel means a vessel used wholly for recreational or sporting activities (whether or not let, or intended to be let, for consideration).

salvage operation means any act or activity undertaken to assist a vessel or any other property in danger in any waters.

salvage vessel means a vessel that is used wholly or mainly for salvage operations.

Secretary means the Secretary of the Department.

shipping cargo means any personal property:

(a) that is carried on board a vessel under a contract; or

(b) that is carried on board a vessel, and for which a bill of lading, or a receipt of a similar kind, is issued.

shipping exempt income certificate has the meaning given by subsection 9(2).

shipping passenger means a person carried on board a vessel with the knowledge or consent of the owner, charterer or master of the vessel, other than:

(a) a person employed or engaged in any capacity on board the vessel by the business operating the vessel; or

(b) a person on board the vessel:

(i) under an obligation imposed on the owner, charterer or master by any law (including a law of a country other than Australia); or

(ii) because of circumstances that could not have been prevented by the owner, charterer or master.

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tonnage certificate means a certificate issued by the Commonwealth Government in accordance with the Tonnage Convention.

Tonnage Convention means the International Convention on Tonnage Measurement of Ships, done at London on 23 June 1969, as amended and in force for Australia from time to time.

Note: The text of the Convention is set out in Australian Treaty Series 1982 No. 15 ([1982] ATS 15). In 2012, the text of a Convention in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

training requirements means any requirements specified in regulations made for the purposes of this definition.

vessel means any kind of vessel used in navigation by water, however propelled or moved.

(2) Subject to subsection (1), an expression used in this Act that is also used in the *Income Tax Assessment Act 1997* has the same meaning in this Act as it has in that Act.

6 Management requirements

(1) ***Management requirements*** are any requirements specified in regulations made for the purposes of this section.

(2) Without limiting subsection (1), the regulations may require certain management activities to be conducted within Australia, including specified activities relating to any or all of the following:

(a) strategic management;

(b) technical management;

(c) commercial management;

(d) crew management.

7 Application to external Territories and outside Australia

(1) This Act extends to every external Territory.

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(2) Except so far as the contrary intention appears, this Act extends to acts, omissions, matters and things outside Australia.

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Part 2—Certificates for vessels

8 Certificates for vessels

(1) The Minister must, on application, issue a certificate to an entity for a vessel for an income year (the ***certificate year***) if:

(a) the entity is a constitutional corporation; and

(b) the requirements in section 10 are met for the vessel for one or more days during the certificate year; and

(c) during the income year the vessel was used, or was available for use, wholly or mainly for business or commercial activities involving carrying shipping cargo, or shipping passengers, on voyages.

Note 1: A certificate is needed for an entity to be eligible for a shipping tax incentive for the certificate year.

Note 2: A decision under this subsection is reviewable (see section 24).

(2) The certificate may set out:

(a) that the entity's management arrangements meet the management requirements; and

(b) that the entity has a training plan that meets the training requirements; and

(c) the days (if any) during the next income year for which all of the requirements referred to in subsection (3) are likely to be met.

The certificate may set out other matters.

Note 1: The certificate will need to set out the matters in paragraphs (a) and (b) for the entity to be eligible for the exempt income incentive (see section 51-100 of the *Income Tax Assessment Act 1997*).

Note 2: For paragraph (c), the applicant may have been required to give information about the next income year (see paragraph 11(2)(b)).

Note 3: A decision about the matters set out in the certificate is reviewable (see section 24).

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(3) The certificate must set out the days during the certificate year for which all of the following requirements are met:

(a) the requirements in paragraphs (1)(a), (b) and (c);

(b) the management requirements and training requirements, if the certificate sets out the matters in paragraphs (2)(a) and (b).

Note: A decision about the matters set out in the certificate is reviewable (see section 24).

(4) However, the days set out under subsection (3) must not include:

(a) a day during the first 9 months of the certificate year if:

(i) a certificate under this section has never been issued to the entity for the vessel for an earlier income year; and

(ii) the entity does not have a notice under section 14 for the vessel for the certificate year; or

(b) a day that is earlier than 1 July 2012.

(5) For the purposes of this Act and the *Income Tax Assessment Act 1997*, the days set out under subsection (3) are the days to which the certificate applies.

Note: These days may be varied (see section 13).

(6) Despite subsection (1), the Minister is not required to issue a certificate under this section if a request under section 12 for information about the application for the certificate has not been complied with.

9 Shipping exempt income certificates not to be issued in certain circumstances

10 year lockout period applies in certain circumstances

(1) Despite section 8, the Minister must not issue a shipping exempt income certificate under that section to an entity for a vessel for the certificate year if:

(a) the entity does not have a shipping exempt income certificate for the vessel for the previous income year; and

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(b) a shipping exempt income certificate has been issued to the entity for the vessel for that previous income year or an earlier income year; and

(c) there are less than 10 income years, or less than the number of income years determined under subsection (3) for the entity, between:

(i) the last income year for which a shipping exempt income certificate has been issued to the entity for the vessel; and

(ii) the certificate year.

(2) A ***shipping exempt income certificate*** is a certificate issued under section 8 that sets out the matters in paragraphs 8(2)(a) and (b).

Reducing the 10 year lockout period

(3) The Minister may, on application, determine a number less than 10 to be the number of income years that applies to the applicant under paragraph (1)(c).

Note: A decision under this subsection is reviewable (see section 24).

(4) An application for a determination under subsection (3) must be:

(a) in the approved form; and

(b) accompanied by the fee (if any) specified in regulations made for the purposes of this paragraph.

(5) A determination under subsection (3) is not a legislative instrument.

Extension to associates

(6) Paragraphs (1)(a), (b) and (c) apply in relation to an applicant for a certificate as if each entity that is, or has at any time been, an associate of the applicant were at all times a part of the applicant rather than a separate entity.

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Certificate can still be issued for other tax incentives

(7) This section does not prevent the Minister from issuing to the entity a certificate under section 8 for the vessel for the certificate year that is not a shipping exempt income certificate.

10 Requirements for vessels

(1) The requirements for the vessel are as follows:
  (a) the tonnage requirement (see subsection (2) or (3));
  (b) that the vessel is registered (within the meaning of the *Shipping Registration Act 1981*);
  (c) that the vessel is not an excluded vessel.

(2) The tonnage requirement is met for the vessel if a tonnage certificate is in force for the vessel stating that the vessel has a gross tonnage of at least 500.

(3) The tonnage requirement is also met for the vessel if:
  (a) a tonnage certificate is in force for the vessel stating that the vessel has a gross tonnage of at least 200 but less than 500; and
  (b) the Minister is satisfied that during the income year the vessel has been, or will be, used wholly or mainly for carrying shipping cargo to, from or within regional or remote Australia.

Excluded vessels

(4) The following are ***excluded vessels***:
  (a) recreational vessels;
  (b) fishing vessels and fishing fleet support vessels;
  (c) offshore industry vessels;
  (d) inland waterways vessels;
  (e) salvage vessels;
  (f) tugboats;
  (g) vessels operating wholly or mainly within a harbour;

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(h) vessels operating wholly or mainly from a stationary position;
(i) government vessels;
(j) vessels owned or operated by:
(i) the Australian Defence Force; or
(ii) the defence force of another country;
(k) vessels of a kind specified under paragraph (5)(a).

(5) The Minister may, by legislative instrument, specify:
(a) kinds of vessels that are to be excluded vessels; and
(b) kinds of vessels that are not to be excluded vessels.

Despite subsection (4), a vessel of a kind specified under paragraph (b) is not an ***excluded vessel***.

11 Applying for a certificate

(1) An application for a certificate under section 8 must be:
(a) in the approved form; and
(b) accompanied by the fee (if any) specified in regulations made for the purposes of this paragraph; and
(c) made after the end of the income year, but at least 30 days before the entity is required to lodge its income tax return for the income year.

Note: Section 26 deals with approved forms.

(2) As well as requiring information relevant to the income year, the approved form may require:
(a) information about any tax incentives the entity utilised for the previous income year in reliance on a certificate issued under section 8 for the previous income year; and
(b) information about the following for the next income year:
(i) the vessel and its expected use;
(ii) the applicant's arrangements in relation to the vessel.

Note: A certificate may give notice of the likelihood of a further certificate being issued for the next income year (see paragraph 8(2)(c)).

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12 Minister may request further information

(1) The Minister may request the applicant in writing to give specified information, or specified kinds of information, to the Minister about the application.

(2) The request may be for the information or kinds of information to be given within 10 business days after the request was made.

Note: Failing to comply with the request may result in the Minister refusing to issue the certificate.

(3) The request may be for the information or kinds of information to be given in the approved form.

Note: Section 26 deals with approved forms.

(4) Subsections (2) and (3) do not limit subsection (1).

13 Non-compliance relating to certificates

(1) This section applies in relation to a certificate issued under section 8 to an entity for an income year if:

(a) based on information currently before the Minister, the Minister is satisfied that the certificate should not have been issued; or

(b) the entity fails to comply, to the extent that it is capable of doing so, with a notice given to it under subsection 19(1) (about providing information) in relation to the certificate.

(2) The Minister may:

(a) give the entity one or more written requests to take specified remedial action within specified periods; and

(b) if satisfied that the entity has failed to comply with a request given under paragraph (a), vary or revoke the certificate by written notice given to the entity.

Note 1: A decision under paragraph (b) is reviewable (see section 24).

Note 2: An example of a variation is varying the days to which the certificate applies. Another is varying the certificate so that it no longer sets out

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the matters in paragraphs 8(2)(a) and (b), and so ceases to be a shipping exempt income certificate.

Note 3: Revoking the certificate means the entity ceases to have it. If a certificate is revoked, or ceases to be a shipping exempt income certificate, the entity will not be eligible for the exempt income incentive for up to another 10 income years (see section 9).

Note 4: Consequences of a revocation will cease to apply if the revocation is set aside on review.

(3) If the Minister is satisfied that the circumstances require immediate action, the Minister may, by written notice given to the entity, vary or revoke the certificate without acting under subsection (2).

Note: A decision under this subsection is reviewable (see section 24).

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Part 3—Notices for vessels

14 Notices for vessels

(1) The Minister must, on application, give a notice to an entity for a vessel for an income year if:

(a) the entity is a constitutional corporation; and

(b) the requirements in section 10 are met for the vessel for one or more days during the income year; and

(c) during the income year the vessel will be used, or be available for use, wholly or mainly for business or commercial activities involving carrying shipping cargo, or shipping passengers, on voyages.

Note 1: A notice is only relevant for the first income year that the entity seeks shipping tax incentives for the vessel. Getting the notice maximises the incentives for that year (see subsection 8(4)).

Note 2: A decision under this subsection is reviewable (see section 24).

(2) The notice may set out:

(a) that the entity's management arrangements meet the management requirements; and

(b) that the entity has a training plan that meets the training requirements.

The notice may set out other matters.

(3) Despite subsection (1), the Minister is not required to give a notice under this section if a request under section 16 for information about the application for the notice has not been complied with.

15 Applying for a notice

An application for a notice under section 14 must be:

(a) in the approved form; and

(b) accompanied by the fee (if any) specified in regulations made for the purposes of this paragraph; and

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(c) made at least 3 months before the end of the income year.

Note: Section 26 deals with approved forms.

16 Minister may request further information

(1) The Minister may request the applicant in writing to give specified information, or specified kinds of information, to the Minister about the application.

(2) The request may be for the information or kinds of information to be given within 30 days after the request was made.

Note: Failing to comply with the request may result in the Minister refusing to give the notice.

(3) The request may be for the information or kinds of information to be given in the approved form.

Note: Section 26 deals with approved forms.

(4) Subsections (2) and (3) do not limit subsection (1).

17 Non-compliance relating to notices

(1) This section applies in relation to a notice (an ***eligibility notice***) given under section 14 to an entity for an income year if:

(a) based on information currently before the Minister, the Minister is satisfied that the eligibility notice should not have been given; or

(b) the entity fails to comply, to the extent that it is capable of doing so, with a notice given to it under subsection 19(1) (about providing information) in relation to the eligibility notice.

(2) The Minister may:

(a) give the entity one or more written requests to take specified remedial action within specified periods; and

(b) by written notice given to the entity, vary or revoke the eligibility notice if the Minister is satisfied that the entity has failed to comply with a request given under paragraph (a).

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Note: A decision under paragraph (b) is reviewable (see section 24).

(3) If the Minister is satisfied that the circumstances require immediate action, the Minister may, by written notice given to the entity, vary or revoke the eligibility notice without acting under subsection (2).

Note: A decision under this subsection is reviewable (see section 24).

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Part 4—Requesting information and documents

18 Persons to whom this Part applies

(1) This Part applies to a person if the Minister believes on reasonable grounds that the person is capable of giving information, or producing a document, relevant to whether any of the following requirements is being met for a certificate issued under section 8:

(a) the requirements in subsection 8(1);

(b) the management requirements and training requirements, if the certificate sets out the matters in paragraphs 8(2)(a) and (b).

(2) This Part applies to a person if the Minister believes on reasonable grounds that the person is capable of giving information, or producing a document, relevant to whether any of the following requirements is being met for a notice (the ***eligibility notice***) given under section 14:

(a) the requirements in subsection 14(1);

(b) the management requirements and training requirements, if the notice sets out the matters in paragraphs 14(2)(a) and (b).

(3) This Part does not apply to a lawyer who is acting, or has acted, for the entity that was issued the certificate or given the eligibility notice (as appropriate).

19 Requesting information or documents

(1) The Minister may, by written notice given to the person, request the person:

(a) to give the Minister the information; or

(b) to produce to the Minister the document; or

(c) to make copies of the document and to produce to the Minister those copies;

within the period and in the manner specified in the notice.

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(2) The notice must:

(a) not specify a period shorter than 14 days after the notice is given; and

(b) set out the effect of section 20; and

(c) if the person is the entity that was issued the certificate, or given the eligibility notice, referred to in section 18—set out the effect of section 13 or 17 (as appropriate).

Note: Section 13 allows the Minister to vary or revoke the certificate if the person fails to comply with the notice given to it under subsection (1). Section 17 applies in a corresponding way to eligibility notices.

20 Failing to give the information or produce the documents

A person commits an offence if:

(a) the person has been given a notice under subsection 19(1); and

(b) the person fails to comply with the notice to the extent that the person is capable of doing so.

Penalty: 30 penalty units.

21 Copying documents—compensation

A person is entitled to be paid by the Minister, on behalf of the Commonwealth, reasonable compensation for complying with a request covered by paragraph 19(1)(c).

22 Copies of documents

(1) The Minister may:

(a) inspect a document or copy produced under subsection 19(1); and

(b) make and retain copies of, or take and retain extracts from, such a document.

(2) The Minister may retain possession of a copy of a document produced in accordance with a request covered by paragraph 19(1)(c).

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23 Minister may retain documents

(1) The Minister may take, and retain for as long as is necessary, possession of a document produced under subsection 19(1).

(2) The person otherwise entitled to possession of the document is entitled to be supplied, as soon as practicable, with a copy certified by the Minister to be a true copy.

(3) The certified copy must be received in all courts and tribunals as evidence as if it were the original.

(4) Until a certified copy is supplied, the Minister must, at such times and places as the Minister thinks appropriate, permit the person otherwise entitled to possession of the document, or a person authorised by that person, to inspect and make copies of, or take extracts from, the document.

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Part 5—Miscellaneous

24 Review by the Administrative Review Tribunal

An application may be made to the Administrative Review Tribunal for review of any of the following decisions of the Minister:

(a) a decision under subsection 8(1) to refuse to issue a certificate;

(b) a decision under section 8 about the matters set out in a certificate issued under subsection 8(1);

(c) a decision under subsection 9(3) to make or refuse to make a determination;

(d) a decision under section 13 to vary or revoke a certificate;

(e) a decision under subsection 14(1) to refuse to give a notice;

(f) a decision under section 17 to vary or revoke a notice.

Note: Paragraph (b) enables, for example, review of the number of days to which the certificate applies (see subsections 8(3), (4) and (5)).

25 Disclosing information

(1) The Secretary may publish on the Department's website information described in subsection (3) if the information is in an aggregated form that does not disclose, either directly or indirectly, information about a particular:

(a) entity; or

(b) consolidated group or MEC group; or

(c) vessel.

(2) The Secretary or an APS employee in the Department may disclose information described in subsection (3) to:

(a) the Commissioner; or

(b) a person specified in regulations made for the purposes of this paragraph.

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Note 1: Persons may be specified by class, see subsection 13(3) of the *Legislation Act 2003*.

Note 2: The expression ***APS employee*** is defined in the *Acts Interpretation Act 1901*.

(3) The information is information (other than personal information (within the meaning of the *Privacy Act 1988*)) obtained under this Act, including information relating to:

(a) an applicant for a certificate under section 8; or

(b) an applicant for a notice under section 14.

26 Approved forms

(1) This section applies if a provision of this Act requires a thing to be in the approved form.

(2) To be in the approved form for the provision, the thing must:

(a) be in writing in a form approved by the Minister; and

(b) include the information required by the form; and

(c) include any other material (including documents) required by the form.

27 Delegation

(1) The Minister may, by writing, delegate any or all of his or her functions or powers under this Act to:

(a) the Secretary; or

(b) an SES employee, or acting SES employee, in the Department; or

(c) the Commissioner; or

(d) a Second Commissioner of Taxation; or

(e) an SES employee, or acting SES employee, in the Australian Taxation Office.

Note: The expressions ***SES employee*** and ***acting SES employee*** are defined in the *Acts Interpretation Act 1901*.

(2) In exercising powers under a delegation, the delegate must comply with any directions of the Minister.

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28 Regulations

(1) The Governor-General may make regulations prescribing matters:

(a) required or permitted by this Act to be prescribed; or

(b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

(2) Without limiting subsection (1), the regulations may specify:

(a) fees for making applications under this Act; and

(b) a method for indexing the fees.

(3) The fees must not be such as to amount to taxation.

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Endnotes

Endnote 1—About the endnotes

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

The following endnotes are included in every compilation:

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

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

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

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

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

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

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

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

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

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

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Endnote 2—Abbreviation key

ad = added or inserted

am = amended

amdt = amendment

c = clause(s)

C[x] = Compilation No. x

Ch = Chapter(s)

def = definition(s)

Dict = Dictionary

disallowed = disallowed by Parliament

Div = Division(s)

ed = editorial change

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

F = Federal Register of Legislation

gaz = gazette

LA = *Legislation Act 2003*

LIA = *Legislative Instruments Act 2003*

(md) = misdescribed amendment can be given effect

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

mod = modified/modification

No. = Number(s)

o = order(s)

Ord = Ordinance

orig = original

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

pres = present

prev = previous

(prev…) = previously

Pt = Part(s)

r = regulation(s)/rule(s)

reloc = relocated

renum = renumbered

rep = repealed

rs = repealed and substituted

s = section(s)/subsection(s)

Sch = Schedule(s)

Sdiv = Subdivision(s)

SLI = Select Legislative Instrument

SR = Statutory Rules

Sub-Ch = Sub-Chapter(s)

SubPt = Subpart(s)

underlining = whole or part not commenced or to be commenced

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Shipping Reform (Tax Incentives) Act 2012	53, 2012	21 June 2012	1 July 2012	
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 521): 5 Mar 2016 (s 2(1) item 2)	—
Administrative Review Tribunal (Consequential and Transitional Provisions No. 1) Act 2024	38, 2024	31 May 2024	Sch 14 (item 20): 14 Oct 2024 (s 2(1) item 2)	—

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Endnote 4—Amendment history

Provision affected	How affected
Part 5	
s 24	am No 38, 2024
s 25	am No 126, 2015

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