



Income Tax Assessment (Infrastructure Project Designation) Amendment Rule 2016

I, Kelly O'Dwyer, Minister for Revenue & Financial Services, make the following instrument under the *Income Tax Assessment Act 1997*.

Dated: 24 August 2016

Kelly O'Dwyer
Minister for Revenue & Financial Services

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Part 1—Preliminary

1 Name of rule

This rule is the *Income Tax Assessment (Infrastructure Project Designation) Amendment Rule 2016*.

2 Commencement

This rule commences on the day after it is registered.

3 Authority

This rule is made under section 415-100 of the *Income Tax Assessment Act 1997*.

4 Schedules.

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Income Tax Assessment (Infrastructure Project Designation) Rule 2013

1 Section 4

Insert:

Assessment Framework means the framework of that name maintained by Infrastructure Australia as existing from time to time.

Board means the Board of Infrastructure Australia established by section 6D of the *Infrastructure Australia Act 2008*.

2 Section 4 (definition of *Infrastructure Priority List*)

Omit “paragraph 5(2)(b) of”.

3 Section 4 (definition of *Reform and Investment Framework*)

Repeal the definition.

4 Section 4 (note)

Omit “Note”, substitute “Note 1”.

5 At the end of section 4

Add:

Note 2: **Infrastructure CEO** is defined in the Act as the CEO of Infrastructure Australia appointed under section 29 of the *Infrastructure Australia Act 2008*.

6 Section 6 (note)

Omit “the *Legislative Instruments Act 2003*” (first occurring), substitute “Chapter 3 of the *Legislation Act 2003*”.

7 Section 6 (note)

Omit “*Legislative Instruments Act 2003*” (second occurring), substitute “*Legislation Act 2003*”.

8 Section 6 (note)

Omit “Federal Register of Legislative Instruments”, substitute “Federal Register of Legislation”.

9 Section 6 (note)

Omit “Reform and Investment Framework”, substitute “Assessment Framework”.

10 Paragraph 7(3)(a)

Omit “Reform and Investment Framework”, substitute “Assessment Framework”.

11 Paragraph 9(2)(a)

Repeal the paragraph, substitute:

- (a) the infrastructure, part or all of which is to be provided or enhanced by the infrastructure project, has been assessed under the Assessment Framework to be a nationally significant infrastructure priority and is included on the Infrastructure Priority List as a “Project”;

12 Subparagraph 9(3)(b)(i)

Omit ““Threshold” or “Ready to Proceed””, substitute “a “Project””.

13 Subsection 10(1)

Omit “section 415-75”, substitute “section 415-70”.

14 Paragraph 10(2)(b)

Repeal the paragraph, substitute:

- (b) the infrastructure, part or all of which is to be provided or enhanced by the infrastructure project, has been assessed under the Assessment Framework to be a nationally significant infrastructure priority and is included on the Infrastructure Priority List as a “Project”;

15 Paragraph 10(2)(c)

Omit “part or all”, substitute “at least part”.

16 Paragraph 10(2)(f)

Omit “when the infrastructure project was assessed as “Ready to Proceed””, substitute “as a preliminary to designation”.

17 Paragraph 10(2)(g)

Omit “when the infrastructure project was provisionally designated”, substitute “as a preliminary to designation”.

18 Amendment of listed provisions – Infrastructure CEO

Omit “Infrastructure Coordinator” (whenever occurring) and substitute “Infrastructure CEO” in the following provisions:

- (a) subsections 5(3) and (4) (including the example);
- (b) section 6 (note);
- (c) subsection 8(2) (including the example);
- (d) sections 9 and 10;
- (e) paragraphs 11(a) and (b);
- (f) section 12.

19 Application

The amendments in this Schedule apply to applications made under section 415-55 of the Act on or after the day this rule commences.