



Income Tax Assessment (Australian Disaster Relief Funds) Declaration 2022

I, Michael Sukkar, Assistant Treasurer, Minister for Housing, and Minister for Homelessness, Social and Community Housing, make the following declaration.

Dated 9 March 2022

Michael Sukkar
Assistant Treasurer
Minister for Housing
Minister for Homelessness, Social and Community Housing

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Part 1—Preliminary

1 Name

This instrument is the *Income Tax Assessment (Australian Disaster Relief Funds) Declaration 2022*.

2 Commencement

- (1) Each provision of instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

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

3 Authority

This instrument is made under the *Income Tax Assessment Act 1997*.

4 Definitions

Note: Paragraph 13(1)(b) of the *Legislation Act 2003* has the effect that expressions have the same meaning in this instrument as in the *Income Tax Assessment Act 1997* as in force from time to time.

In this instrument:

the Act means the *Income Tax Assessment Act 1997*.

Part 2—Australian disaster relief funds—declaration of an event

5 Declaration of Queensland/New South Wales Floods (February/March 2022)

Under section 30-45A of the Act, the floods that occurred in Queensland and New South Wales that started on 22 February 2022 are declared as a disaster to which subsection 30-45A(1) of the Act applies.

Note: The floods developed rapidly and resulted in widespread damage to property and the natural environment.