



Income Tax Assessment (Australian Disaster Relief Funds) Amendment Declaration 2025

I, Andrew Leigh, Assistant Minister for Competition, Charities and Treasury, make the following declaration.

Dated 21 March 2025

Dr Andrew Leigh
Assistant Minister for Competition, Charities and Treasury
Parliamentary Secretary to the Treasurer

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1 Name

This instrument is the *Income Tax Assessment (Australian Disaster Relief Funds) Amendment Declaration 2025*.

2 Commencement

- (1) Each provision of this 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Note: This table relates only to the provisions of this instrument as originally made.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 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 (Australian Disaster Relief Funds) Declaration 2022

1 After section 5

Insert:

6 Declaration of Tropical Cyclone Alfred (March 2025)

Under section 30-45A of the Act, Tropical Cyclone Alfred (which became Ex-Tropical Cyclone Alfred) that started on 1 March 2025 and occurred in Queensland and New South Wales, is declared as a disaster to which subsection 30-45A(1) of the Act applies.

Note: This event developed rapidly and resulted in widespread damage to property and the natural environment.