

# EXPOSURE DRAFT

1 Inserts for  
2 **Tax Laws Amendment (2009 Measures**  
3 **No. 4) Bill 2009: Minor amendments**  
4

EXPOSURE DRAFT (20/05/2009)

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**Commencement information**

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Schedule 10, Part 1, Division 1	The day on which this Act receives the Royal Assent.	
2. Schedule 10, items 1066 and 1067	The later of: (a) immediately after the start of the day on which this Act receives the Royal Assent; and (b) the time item 1 of Schedule 1 to the <i>Nation Building Program (National Land Transport) Amendment Act 2009</i> commences.  However, the provision(s) covered by this table item do not commence at all if the event mentioned in paragraph (b) does not occur.	
3. Schedule 10, items 1070 to 1090	The later of: (a) the start of the day on which this Act receives the Royal Assent; and (b) immediately after the commencement of item 1 of Schedule 2 to the <i>Migration Legislation Amendment (Worker Protection) Act 2008</i> .	
4. Schedule 10, Parts 2 to 4	The day on which this Act receives the Royal Assent.	

# EXPOSURE DRAFT

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## **Schedule 10—Minor amendments**

### **Part 1—References to Ministers, Departments and Secretaries**

#### **Division 1—Amendments commencing on Royal Assent**

##### *Excise Act 1901*

##### **5 Subsection 4(1)**

Insert:

*Finance Minister* has the meaning given by the *Income Tax Assessment Act 1997*.

##### **10 Subsection 4(1) (definition of *Industry Minister*)**

Repeal the definition.

##### **15 Subsection 4(1)**

Insert:

*Resources Minister* has the meaning given by the *Petroleum Resource Rent Tax Assessment Act 1987*.

##### **20 At the end of paragraphs 162B(5)(a) and (b)**

Add “and”.

##### **25 Subsection 162B(5)**

Omit “Minister for Finance”, substitute “Finance Minister”.

##### **30 Paragraphs 165A(1)(b) and (2)(b)**

Omit “Industry Minister”, substitute “Resources Minister”.

##### **35 Subsections 165A(3) and (4)**

Omit “Industry Minister”, substitute “Resources Minister”.

##### **40 Subsections 165A(11) and (12)**

Omit “Minister for Finance”, substitute “Finance Minister”.

# EXPOSURE DRAFT

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## *Excise Tariff Act 1921*

### **45 Subsection 3(1)**

Insert:

*Energy Minister* means the Minister administering section 1 of the *Energy Efficiency Opportunities Act 2006*.

### **50 Subsection 3(1) (definition of *intermediate area*)**

Omit “Minister for Industry, Science and Resources”, substitute “Resources Minister”.

### **55 Subsection 3(1) (paragraphs (a) and (b) of the definition of *new oil*)**

Omit “relevant Energy Minister”, substitute “Energy Minister”.

### **60 Subsection 3(1) (definition of *relevant Energy Minister*)**

Repeal the definition.

### **65 Subsection 3A(1)**

Omit “Minister for Industry, Science and Resources”, substitute “Resources Minister”.

## *Fringe Benefits Tax (Application to the Commonwealth) Act 1986*

### **68 Subsection 3(1)**

Insert:

*Finance Department* means the Department that:

- (a) deals with matters arising under section 1 of the *Financial Management and Accountability Act 1997*; and
- (b) is administered by the Finance Minister.

### **70 Subsection 3(1)**

Insert:

*Finance Minister* has the meaning given by the *Income Tax Assessment Act 1997*.

### **71 Subsection 3(1) (at the end of paragraph (a) of the definition of *responsible Department*)**

# EXPOSURE DRAFT

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1 Add “and”.

2 **72 Subsection 3(1) (paragraph (c) of the definition of**  
3 ***responsible Department*)**

4 Omit “Department of the Special Minister of State”, substitute “Finance  
5 Department”.

6 **75 Subsection 7(1)**

7 Omit “Minister for Finance”, substitute “Finance Minister”.

8 Note: The heading to section 7 is altered by omitting “**Minister for Finance**” and substituting  
9 “**Finance Minister**”.

10 ***Fringe Benefits Tax Assessment Act 1986***

11 **80 Paragraph 47(8)(b)**

12 Omit “Department of Health, Housing, Local Government and  
13 Community Services”, substitute “Families Department”.

14 **85 Subsection 136(1)**

15 Insert:

16 *Families Department* has the meaning given by the *Income Tax*  
17 *Assessment Act 1997*.

18 ***Income Tax Assessment Act 1936***

19 **90 Subsection 6(1)**

20 Insert:

21 *Agriculture Secretary* has the meaning given by the *Income Tax*  
22 *Assessment Act 1997*.

23 **95 Subsection 6(1)**

24 Insert:

25 *Arts Department* has the meaning given by the *Income Tax*  
26 *Assessment Act 1997*.

27 **100 Subsection 6(1)**

28 Insert:

# EXPOSURE DRAFT

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1 *Arts Minister* has the meaning given by the *Income Tax*  
2 *Assessment Act 1997*.

## 3 **105 Subsection 6(1)**

4 Insert:

5 *Arts Secretary* has the meaning given by the *Income Tax*  
6 *Assessment Act 1997*.

## 7 **110 Subsection 6(1)**

8 Insert:

9 *Defence Department* means the Department that:

10 (a) deals with matters arising under section 1 of the *Defence Act*  
11 *1903*; and

12 (b) is administered by the Defence Minister.

## 13 **115 Subsection 6(1)**

14 Insert:

15 *Defence Minister* has the meaning given by the *Income Tax*  
16 *Assessment Act 1997*.

## 17 **120 Subsection 6(1)**

18 Insert:

19 *Defence Secretary* means the Secretary of the Defence  
20 Department.

## 21 **125 Subsection 6(1)**

22 Insert:

23 *Education Department* has the meaning given by the *Income Tax*  
24 *Assessment Act 1997*.

## 25 **130 Subsection 6(1)**

26 Insert:

27 *Education Secretary* means the Secretary of the Education  
28 Department.

## 29 **135 Subsection 6(1)**

30 Insert:

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# EXPOSURE DRAFT

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1 *Employment Department* means the Department that:

- 2 (a) deals with matters arising under section 1 of the *Workplace*  
3 *Relations Act 1996*; and  
4 (b) is administered by the Employment Minister.

## 5 **140 Subsection 6(1)**

6 Insert:

7 *Employment Minister* means the Minister administering section 1  
8 of the *Workplace Relations Act 1996*.

## 9 **145 Subsection 6(1)**

10 Insert:

11 *Employment Secretary* means the Secretary of the Employment  
12 Department.

## 13 **150 Subsection 6(1)**

14 Insert:

15 *Families Secretary* has the meaning given by the *Income Tax*  
16 *Assessment Act 1997*.

## 17 **155 Subsection 6(1)**

18 Insert:

19 *Health Department* means the Department that:

- 20 (a) deals with matters arising under section 1 of the *National*  
21 *Health Act 1953*; and  
22 (b) is administered by the Health Minister.

## 23 **160 Subsection 6(1)**

24 Insert:

25 *Health Minister* means the Minister administering section 1 of the  
26 *National Health Act 1953*.

## 27 **165 Subsection 6(1)**

28 Insert:

29 *Health Secretary* means the Secretary of the Health Department.

## 30 **170 Subsection 6(1)**

# EXPOSURE DRAFT

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1 Insert:

2 *Housing Secretary* has the meaning given by the *Income Tax*  
3 *Assessment Act 1997*.

## 4 **172 Subsection 6(1)**

5 Insert:

6 *Immigration Department* means the Department that:  
7 (a) deals with matters arising under section 1 of the *Migration*  
8 *Act 1958*; and  
9 (b) is administered by the Immigration Minister.

## 10 **173 Subsection 6(1)**

11 Insert:

12 *Immigration Minister* means the Minister administering section 1  
13 of the *Migration Act 1958*.

## 14 **175 Subsection 6(1)**

15 Insert:

16 *Immigration Secretary* means the Secretary of the Immigration  
17 Department.

## 18 **176 Subsection 6(1)**

19 Insert:

20 *Research Department* means the Department that:  
21 (a) deals with matters arising under section 1 of the *Australian*  
22 *Research Council Act 2001*; and  
23 (b) is administered by the Research Minister.

## 24 **177 Subsection 6(1)**

25 Insert:

26 *Research Minister* means the Minister administering section 1 of  
27 the *Australian Research Council Act 2001*.

## 28 **178 Subsection 6(1)**

29 Insert:

30 *Research Secretary* means the Secretary of the Research  
31 Department.

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# EXPOSURE DRAFT

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## 179 Subsection 6(1)

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2           Insert:

3                   *social security law* has the meaning given by the *Social Security*  
4                   *Act 1991*.

## 5           180 Subsection 6(1)

6           Insert:

7                   *Trade Department* means the Department that:

8                   (a) deals with matters arising under section 1 of the *Export*  
9                   *Market Development Grants Act 1997*; and

10                   (b) is administered by the Trade Minister.

## 11           185 Subsection 6(1)

12           Insert:

13                   *Trade Minister* means the Minister administering section 1 of the  
14                   *Export Market Development Grants Act 1997*.

## 15           190 Subsection 6(1)

16           Insert:

17                   *Trade Secretary* means the Secretary of the Trade Department.

## 18           195 Subsection 6(1)

19           Insert:

20                   *Veterans' Affairs Department* means the Department that:

21                   (a) deals with matters arising under section 1 of the *Veterans'*  
22                   *Entitlements Act 1986*; and

23                   (b) is administered by the Veterans' Affairs Minister.

## 24           200 Subsection 6(1)

25           Insert:

26                   *Veterans' Affairs Minister* means the Minister administering  
27                   section 1 of the *Veterans' Entitlements Act 1986*.

## 28           205 Subsection 6(1)

29           Insert:

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# EXPOSURE DRAFT

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*Veterans' Affairs Secretary* means the Secretary of the Veterans' Affairs Department.

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3 **210 At the end of paragraphs 16(4)(a), (b), (c) and (d)**

4 Add "or".

5 **212 Paragraph 16(4)(e)**

6 Repeal the paragraph, substitute:

7 (e) the Employment Secretary, or the Families Secretary, for the  
8 purpose of the administration of the social security law; or

9 **215 Paragraph 16(4)(ea)**

10 Omit "Secretary to the Department of Employment, Education and  
11 Training", substitute "Employment Secretary".

12 **220 At the end of paragraph 16(4)(ea)**

13 Add "or".

14 **222 Paragraph 16(4)(eb)**

15 Omit "(within the meaning of the *Social Security Act 1991*)"; substitute  
16 "; or".

17 **225 Paragraph 16(4)(f)**

18 Omit "Secretary to the Department of Health", substitute "Health  
19 Secretary".

20 **230 Paragraph 16(4)(f)**

21 Omit "Minister of State for Health", substitute "Health Minister".

22 **235 At the end of paragraphs 16(4)(f), (fa) and (fb)**

23 Add "or".

24 **240 Paragraph 16(4)(fc)**

25 Omit "Secretary to the Department of Family and Community  
26 Services", substitute "Families Secretary".

27 **245 At the end of paragraphs 16(4)(fc), (fd), (g), (gaa), (ga)  
28 and (gb)**

29 Add "or".

30 **250 Paragraph 16(4)(h)**

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# EXPOSURE DRAFT

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1 Omit “Secretary, Department of Defence,” substitute “Defence  
2 Secretary”.

3 **255 At the end of paragraphs 16(4)(h) and (ha)**

4 Add “or”.

5 **260 Paragraph 16(4)(hb)**

6 Omit “Secretary to the Department of Education and the Secretary to  
7 the Department of Social Security”, substitute “Education Secretary”

8 **265 At the end of paragraphs 16(4)(hb), (hba), (hc), (hca),  
9 (hcaa) and (hcb)**

10 Add “or”.

11 **270 Paragraph 16(4)(hd)**

12 Omit “Secretary to the Department of Immigration and Ethnic Affairs”,  
13 substitute “Immigration Secretary”.

14 **275 At the end of paragraph 16(4)(hd)**

15 Add “or”.

16 **280 Paragraph 16(4)(j)**

17 Omit “Secretary to the Department of Housing and Construction”,  
18 substitute “Housing Secretary”.

19 **285 At the end of paragraphs 16(4)(j) and (ja)**

20 Add “or”.

21 **290 Subsection 16(5B)**

22 Omit “Secretary to the Department of Trade”, substitute “Trade  
23 Secretary”.

24 **295 Subsection 16(5C)**

25 Omit “Secretary to the Department of Trade”, substitute “Trade  
26 Secretary”.

27 **296 Subsections 23AF(11) to (14)**

28 Omit “Minister for Trade”, substitute “Trade Minister”.

29 **296A Subsection 23AF(18) (at the end of paragraphs (a) to (d)  
30 of the definition of *eligible project*)**

# EXPOSURE DRAFT

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Add “or”.

**296B Subsection 23AF(18) (paragraph (f) of the definition of *eligible project*)**

Omit “Minister for Trade”, substitute “Trade Minister”.

**297 Subsection 73A(6) (definition of *Research Secretary*)**

Repeal the definition.

**300 Subsection 124K(1) (definition of *Australian film*)**

Omit “Minister”, substitute “Arts Minister”.

**305 Subsection 124K(1) (definition of *Minister*)**

Repeal the definition.

**310 Subsections 124K(1A) and (1B)**

Omit “Minister”, substitute “Arts Minister”.

**315 Subsection 124K(1B)**

Omit “Secretary to the Minister’s Department”, substitute “Arts Secretary”.

**320 Subsection 124K(1B)**

Omit “Minister’s Department” (second occurring), substitute “Arts Department”.

**325 Subsection 124K(1D)**

Omit “Minister”, substitute “Arts Minister”.

**330 Subsection 124ZAA(1) (definition of *Minister*)**

Repeal the definition.

**335 Subsection 124ZAA(11)**

Omit “Minister” (first occurring), substitute “Arts Minister”.

**340 Subsection 124ZAB(1)**

Omit “Minister”, substitute “Arts Minister”.

**345 At the end of paragraph 124ZAB(2)(a)**

Add “and”.

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# EXPOSURE DRAFT

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- 1 **350 Paragraph 124ZAB(2)(c)**  
2 Omit “Minister”, substitute “Arts Minister”.
- 3 **355 Subsections 124ZAB(3) to (4)**  
4 Omit “Minister” (first occurring), substitute “Arts Minister”.
- 5 **356 Subsection 124ZAB(5)**  
6 Omit “Minister”, substitute “Arts Minister”.
- 7 **357 Paragraph 124ZAB(6)(a)**  
8 Omit “Minister”, substitute “Arts Minister”.
- 9 **358 Subsections 124ZAB(6A) and (7)**  
10 Omit “Minister” (first occurring), substitute “Arts Minister”.
- 11 **359 Subsection 124ZAC(1)**  
12 Omit “Minister”, substitute “Arts Minister”.
- 13 **360 At the end of paragraph 124ZAC(2)(a)**  
14 Add “and”.
- 15 **365 Paragraph 124ZAC(2)(c)**  
16 Omit “Minister”, substitute “Arts Minister”.
- 17 **370 Subsections 124ZAC(3) and (5)**  
18 Omit “Minister” (first occurring), substitute “Arts Minister”.
- 19 **375 Section 124ZAD**  
20 Omit “Minister” (first occurring), substitute “Arts Minister”.
- 21 **380 At the end of paragraphs 124ZAD(a) and (b)**  
22 Add “and”.
- 23 **385 At the end of subparagraph 124ZAD(c)(i)**  
24 Add “and”.
- 25 **390 At the end of paragraphs 124ZAD(c) and (d)**  
26 Add “and”.
- 27 **400 Subsection 124ZADAA(1)**
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# EXPOSURE DRAFT

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1 Omit “(1) The Minister”, substitute “The Arts Minister”.

2 Note: The heading to section 124ZADAA is altered by omitting “**Minister**” and substituting  
3 “**Arts Minister**”.

4 **405 Subsection 124ZADAA(1)**

5 Omit “Secretary to the Minister’s Department”, substitute “Arts  
6 Secretary”.

7 **410 Subsection 124ZADAA(1)**

8 Omit “Minister’s Department” (second occurring), substitute “Arts  
9 Department”.

10 **415 Subsections 124ZADAB(1) and (2)**

11 Omit “Minister”, substitute “Arts Minister”.

12 Note: The heading to section 124ZADAB is altered by omitting “**Minister**” and substituting  
13 “**Arts Minister**”.

14 **425 Subsection 159J(6) (paragraph (c) of the definition of**  
15 ***invalid relative*)**

16 Omit “Department of Health”, substitute “Health Department”.

17 **430 Subsection 159J(6) (paragraph (c) of the definition of**  
18 ***invalid relative*)**

19 Omit “Secretary to the Department of Social Security”, substitute  
20 “Families Secretary”.

21 **435 Subsection 202CB(6)**

22 Omit “Secretary to the Department of Social Security”, substitute  
23 “Education Secretary, to the Employment Secretary”.

24 **440 Subsection 202CB(7)**

25 Omit “Secretary to the Department of Veterans’ Affairs”, substitute  
26 “Veterans’ Affairs Secretary”.

27 **445 Subsection 202CE(7)**

28 Omit “Secretary to the Department of Social Security”, substitute  
29 “Employment Secretary”.

30 **450 Subsection 202CE(8)**

31 Omit “Secretary to the Department of Veterans’ Affairs”, substitute  
32 “Veterans’ Affairs Secretary”.

# EXPOSURE DRAFT

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1 **455 Paragraph 251R(5)(d)**

2 Omit “Secretary of the Department whose Minister administers that  
3 Act”, substitute “Families Secretary”.

4 **460 At the end of paragraphs 251U(1)(a), (b), (c), (ca), (caa),  
5 (cb), (cc) and (d)**

6 Add “or”.

7 **465 At the end of subparagraph 251U(1)(e)(i)**

8 Add “or”.

9 **470 Paragraph 251U(1)(f)**

10 Omit “Minister for Health”, substitute “Health Minister”.

11 **475 Subsection 264AA(1)**

12 Omit “Secretary to the Department of Primary Industries and Energy”,  
13 substitute “Agriculture Secretary”.

14 Note: The heading to section 264AA is altered by omitting “**Department of Primary**  
15 **Industries and Energy**” and substituting “**Agriculture Secretary**”.

16 ***Income Tax Assessment Act 1997***

17 **480 Section 25-7 (note)**

18 Omit “Secretary to the Department of Family and Community  
19 Services”, substitute “Families Secretary”.

20 **485 Subsection 30-25(1) (table item 2.1.7)**

21 Omit “Minister for Employment, Education, Training and Youth  
22 Affairs”, substitute “\*Education Minister”.

23 **490 Paragraph 30-30(1)(c)**

24 Omit “Minister for Employment, Education, Training and Youth  
25 Affairs”, substitute “\*Education Minister”.

26 **495 Paragraph 30-30(1)(d)**

27 Omit “Minister”, substitute “Education Minister”.

28 **497 Section 30-75**

29 Before “Minister”, insert “\*Families”.

30 **500 Subsection 30-80(1) (table item 9.1.2)**

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# EXPOSURE DRAFT

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1 Omit “Minister for Foreign Affairs”, substitute “\*Foreign Affairs  
2 Minister”.

3 **505 Paragraph 30-85(2)(a)**

4 Omit “Minister for Foreign Affairs”, substitute “\*Foreign Affairs  
5 Minister”.

6 **510 Paragraph 30-85(2)(b)**

7 Omit “Minister for Foreign Affairs”, substitute “Foreign Affairs  
8 Minister”.

9 **515 Subsection 30-85(5)**

10 Omit “Minister for Foreign Affairs”, substitute “\*Foreign Affairs  
11 Minister”.

12 **525 Subsection 30-210(1)**

13 Omit “Secretary to the Department of Communications and the Arts”,  
14 substitute “\*Arts Secretary”.

15 **530 Subsections 30-230(5) and 30-235(1)**

16 Omit “Minister for Communications and the Arts”, substitute “\*Arts  
17 Minister”.

18 **535 Section 30-240**

19 Omit “Minister for Communications and the Arts”, substitute “\*Arts  
20 Minister”.

21 **540 Section 30-287**

22 Omit “Secretary of the Department of Family and Community  
23 Services”, substitute “\*Families Secretary”.

24 **545 Subsection 30-289(4)**

25 Omit “Minister for Family and Community Services”, substitute  
26 “\*Families Minister”.

27 **550 Subsections 30-289A(3) and 30-289B(1)**

28 Omit “Secretary of the Department of Family and Community  
29 Services”, substitute “\*Families Secretary”.

30 **555 Subsections 30-289B(1) and (4) and 30-289C(1)**

# EXPOSURE DRAFT

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1 Omit “Minister for Family and Community Services”, substitute  
2 “\*Families Minister”.

3 **560 Subsection 30-289C(1)**

4 Omit “Secretary of the Department of Family and Community  
5 Services”, substitute “\*Families Secretary”.

6 **565 Section 30-295**

7 Omit “Secretary to the Department of Communications and the Arts”,  
8 substitute “\*Arts Secretary”.

9 **570 Subsection 30-300(6)**

10 Omit “Minister for Communications and the Arts”, substitute “\*Arts  
11 Minister”.

12 **575 Subsection 30-300(7)**

13 Omit “Secretary to the Department of Communications and the Arts”,  
14 substitute “\*Arts Secretary”.

15 **577 Subsection 30-305(1)**

16 Omit “Secretary to the Department of Communications and Arts”,  
17 substitute “\*Arts Secretary”.

18 **580 Subsections 30-305(1) and (4) and 30-310(1)**

19 Omit “Minister for Communications and the Arts”, substitute “\*Arts  
20 Minister”.

21 **585 Subsection 30-310(1)**

22 Omit “Secretary to the Department of Communications and Arts”,  
23 substitute “\*Arts Secretary”.

24 **590 Subsection 34-25(1)**

25 Omit “Secretary to the Department of Industry, Science and Tourism  
26 (the *Industry Secretary*)”, substitute “\*Industry Secretary”.

27 **595 Section 34-65**

28 Omit “Department of Industry, Science and Tourism”, substitute  
29 “\*Industry Department”.

30 **600 Subsection 40-180(2) (table item 10)**

31 Omit “Minister for Finance”, substitute “\*Finance Minister”.

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# EXPOSURE DRAFT

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1 **605 Subsection 40-300(2) (table item 11)**

2 Omit “Minister for Finance”, substitute “\*Finance Minister”.

3 **610 Paragraph 40-670(1)(a)**

4 Omit “Secretary of the Department of Agriculture, Fisheries and  
5 Forestry”, substitute “\*Agriculture Secretary”.

6 **615 Paragraph 40-670(1)(b)**

7 Omit “that Department”, substitute “the \*Agriculture Department”.

8 **620 Paragraph 40-670(1)(b)**

9 Omit “that Secretary”, substitute “the Agriculture Secretary”.

10 **625 Paragraph 51-32(3)(b)**

11 Omit “Minister administering section 1 of the *Defence Act 1903*”,  
12 substitute “\*Defence Minister”.

13 **630 Subsection 51-32(3)**

14 Omit “that Act”, substitute “the *Defence Act 1903*”.

15 **635 Subsection 52-131(9) (note)**

16 Repeal the note, substitute:

17 Note: In 2009, the ABSTUDY Policy Manual was accessible through the  
18 website of the Education Department.

19 **640 Subsection 61-630(3)**

20 Omit “Minister administering the *Student Assistance Act 1973* (the  
21 *Education Minister*)”, substitute “\*Education Minister”.

22 **645 Subsection 61-630(5)**

23 Omit “Education Minister”, substitute “\*Education Minister”.

24 **655 Paragraph 375-865(2)(b)**

25 Omit “Arts Minister”, substitute “\*Arts Minister”.

26 **660 Paragraphs 376-10(1)(b) and (c), 376-230(1)(a) and (b) and**  
27 **376-240(3)(d)**

28 Omit “\*Arts Minister”, substitute “Arts Minister”.

29 **665 Section 396-5**

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# EXPOSURE DRAFT

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1 Omit “Minister for Transport and Regional Development”, substitute  
2 “Transport Minister”.

3 **670 Section 396-40**

4 Omit “Minister for Transport and Regional Development”, substitute  
5 “\*Transport Minister”.

6 **675 Subsections 396-65(1) and (2)**

7 Omit “Minister for Transport and Regional Development”, substitute  
8 “\*Transport Minister”.

9 **680 Section 396-70 (heading)**

10 Repeal the heading, substitute:

11 **396-70 Transport Minister to consider applications**

12 **685 Subsections 396-70(1), (5) and (6)**

13 Omit “Minister for Transport and Regional Development”, substitute  
14 “\*Transport Minister”.

15 **690 Subsection 396-70(7)**

16 Omit “Minister for Transport and Regional Development” (first  
17 occurring), substitute “\*Transport Minister”.

18 **695 Subsection 396-70(7)**

19 Omit “for Transport and Regional Development” (second occurring).

20 **700 Subsection 396-75(1)**

21 Omit “Minister for Transport and Regional Development” (first  
22 occurring), substitute “\*Transport Minister”.

23 **705 Paragraph 396-75(1)(g)**

24 Omit “for Transport and Regional Development”.

25 **710 Subsection 396-75(2)**

26 Omit “Minister for Transport and Regional Development”, substitute  
27 “\*Transport Minister”.

28 **715 Subsection 396-80(1)**

29 Omit “Minister for Transport and Regional Development” (first  
30 occurring), substitute “\*Transport Minister”.

# EXPOSURE DRAFT

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1 **720 Subsection 396-80(1)**

2 Omit “for Transport and Regional Development” (second occurring).

3 **725 Subsection 396-80(4)**

4 Omit “Minister for Transport and Regional Development”, substitute  
5 “\*Transport Minister”.

6 **730 Paragraph 396-80(5)(b)**

7 Omit “Minister for Transport and Regional Development”, substitute  
8 “\*Transport Minister”.

9 **735 Subsection 396-80(5)**

10 Omit “for Transport and Regional Development” (last occurring).

11 **740 Subsection 396-90(2)**

12 Omit “Minister for Transport and Regional Development”, substitute  
13 “\*Transport Minister”.

14 **745 Section 396-100**

15 Omit “Minister for Transport and Regional Development”, substitute  
16 “\*Transport Minister”.

17 **750 Section 396-105 (heading)**

18 Repeal the heading, substitute:

19 **396-105 Delegation by Transport Minister**

20 **755 Section 396-105**

21 Omit “Minister for Transport and Regional Development”, substitute  
22 “\*Transport Minister”.

23 **760 Section 396-105**

24 Omit “Secretary to that Minister’s Department”, substitute “\*Transport  
25 Secretary”.

26 **765 Section 396-105**

27 Omit “that Minister’s Department” (second occurring), substitute “the  
28 \*Transport Department”.

29 **770 Section 396-110 (heading)**

30 Repeal the heading, substitute:

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# EXPOSURE DRAFT

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1 **396-110 Decision by Transport Minister not reviewable by AAT**

2 **775 Section 396-110**

3 Omit “Minister for Transport and Regional Development”, substitute  
4 “\*Transport Minister”.

5 **780 Subsection 995-1(1)**

6 Insert:

7 *Agriculture Department* means the Department that:

- 8 (a) deals with matters arising under section 1 of the *Farm*  
9 *Household Support Act 1992*; and  
10 (b) is administered by the \*Agriculture Minister.

11 **785 Subsection 995-1(1)**

12 Insert:

13 *Agriculture Minister* means the Minister administering section 1  
14 of the *Farm Household Support Act 1992*.

15 **790 Subsection 995-1(1)**

16 Insert:

17 *Agriculture Secretary* means the Secretary of the \*Agriculture  
18 Department.

19 **795 Subsection 995-1(1)**

20 Insert:

21 *Arts Department* means the Department that:

- 22 (a) deals with matters arising under section 1 of the *National*  
23 *Gallery Act 1975*; and  
24 (b) is administered by the \*Arts Minister.

25 **800 Subsection 995-1(1) (definition of Arts Minister)**

26 Repeal the definition, substitute:

27 *Arts Minister* means the Minister administering section 1 of the  
28 *National Gallery Act 1975*.

29 **805 Subsection 995-1(1) (definition of Arts Secretary)**

30 Repeal the definition, substitute:

# EXPOSURE DRAFT

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1                    *Arts Secretary* means the Secretary of the \*Arts Department.

2        **810 Subsection 995-1(1)**

3                    Insert:

4                    *Climate Change Department* means the Department that:

5                    (a) deals with matters arising under section 1 of the *National*

6                                    *Greenhouse and Energy Reporting Act 2007*; and

7                    (b) is administered by the \*Climate Change Minister.

8        **815 Subsection 995-1(1) (definition of *Climate Change***  
9                    ***Minister*)**

10                    After “administering”, insert “section 1 of”.

11        **820 Subsection 995-1(1) (definition of *Climate Change***  
12                    ***Secretary*)**

13                    Repeal the definition, substitute:

14                    *Climate Change Secretary* means the Secretary of the \*Climate  
15                                    Change Department.

16        **825 Subsection 995-1(1) (definition of *Defence Minister*)**

17                    After “administering”, insert “section 1 of”.

18        **830 Subsection 995-1(1)**

19                    Insert:

20                    *Education Department* means the Department that:

21                    (a) deals with matters arising under section 1 of the *Student*  
22                                    *Assistance Act 1973*; and

23                    (b) is administered by the \*Education Minister.

24        **835 Subsection 995-1(1)**

25                    Insert:

26                    *Education Minister* means the Minister administering section 1 of  
27                                    the *Student Assistance Act 1973*.

28        **840 Subsection 995-1(1)**

29                    Insert:

30                    *Environment Department* means the Department that:

# EXPOSURE DRAFT

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- 1 (a) deals with matters arising under the *Environment Protection*  
2 *and Biodiversity Conservation Act 1999*; and  
3 (b) is administered by the \*Environment Minister.

## 4 **845 Subsection 995-1(1) (definition of *Environment Minister*)**

5 After “administering”, insert “section 1 of”.

## 6 **850 Subsection 995-1(1) (definition of *Environment*** 7 ***Secretary*)**

8 Repeal the definition, substitute:

9 *Environment Secretary* means the Secretary of the \*Environment  
10 Department.

## 11 **855 Subsection 995-1(1)**

12 Insert:

13 *Families Department* means the Department that:

- 14 (a) deals with matters arising under section 1 of the *A New Tax*  
15 *System (Family Assistance) (Administration) Act 1999*; and  
16 (b) is administered by the \*Families Minister.

## 17 **860 Subsection 995-1(1)**

18 Insert:

19 *Families Minister* means the Minister administering section 1 of  
20 the *A New Tax System (Family Assistance) (Administration) Act*  
21 *1999*.

## 22 **865 Subsection 995-1(1)**

23 Insert:

24 *Families Secretary* means the Secretary of the \*Families  
25 Department.

## 26 **870 Subsection 995-1(1)**

27 Insert:

28 *Finance Minister* means the Minister administering section 1 of  
29 the *Financial Management and Accountability Act 1997*.

## 30 **875 Subsection 995-1(1)**

31 Insert:

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# EXPOSURE DRAFT

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1 *Foreign Affairs Minister* means the Minister administering  
2 section 1 of the *International Development Association Act 1960*.

## 3 **880 Subsection 995-1(1)**

4 Insert:

5 *Heritage Department* means the Department that:

6 (a) deals with matters arising under section 1 of the *Australian*  
7 *Heritage Council Act 2003*; and

8 (b) is administered by the \*Heritage Minister.

## 9 **885 Subsection 995-1(1)**

10 Insert:

11 *Heritage Minister* means the Minister administering section 1 of  
12 the *Australian Heritage Council Act 2003*.

## 13 **890 Subsection 995-1(1) (definition of *Heritage Secretary*)**

14 Repeal the definition, substitute:

15 *Heritage Secretary* means the Secretary of the \*Heritage  
16 Department.

## 17 **895 Subsection 995-1(1)**

18 Insert:

19 *Housing Department* means the Department that:

20 (a) deals with matters arising under section 1 of the *National*  
21 *Rental Affordability Scheme Act 2008*; and

22 (b) is administered by the \*Housing Minister.

## 23 **900 Subsection 995-1(1)**

24 Insert:

25 *Housing Minister* means the Minister administering section 1 of  
26 the *National Rental Affordability Scheme Act 2008*.

## 27 **905 Subsection 995-1(1) (definition of *Housing Secretary*)**

28 Repeal the definition, substitute:

29 *Housing Secretary* means the Secretary of the \*Housing  
30 Department.

## 31 **925 Subsection 995-1(1)**

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# EXPOSURE DRAFT

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1           Insert:

- 2                     ***Industry Department*** means the Department that:  
3                     (a) deals with matters arising under section 1 of the *Industry*  
4                     *Research and Development Act 1986*; and  
5                     (b) is administered by the \*Industry Minister.

## 6       **930 Subsection 995-1(1)**

7           Insert:

- 8                     ***Industry Minister*** means the Minister administering section 1 of  
9                     the *Industry Research and Development Act 1986*.

## 10      **935 Subsection 995-1(1) (definition of *Industry Secretary*)**

11           Repeal the definition, substitute:

- 12                     ***Industry Secretary*** means the Secretary of the \*Industry  
13                     Department.

## 14      **940 Subsection 995-1(1)**

15           Insert:

- 16                     ***Transport Department*** means the Department that:  
17                     (a) deals with matters arising under section 1 of the *AusLink*  
18                     *(National Land Transport) Act 2005*; and  
19                     (b) is administered by the \*Transport Minister.

## 20      **945 Subsection 995-1(1)**

21           Insert:

- 22                     ***Transport Minister*** means the Minister administering section 1 of  
23                     the *AusLink (National Land Transport) Act 2005*.

## 24      **950 Subsection 995-1(1)**

25           Insert:

- 26                     ***Transport Secretary*** means the Secretary of the \*Transport  
27                     Department.

## 28      ***Income Tax (Transitional Provisions) Act 1997***

### 29      **951 Section 30-10**

30           Before “Minister” (second occurring), insert “Arts”.

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# EXPOSURE DRAFT

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1 **952 Subsection 30-15(1)**

2 Before “Minister” (second occurring), insert “Arts”.

3 **952 Subsection 30-15(1) (note)**

4 Before “Minister”, insert “Arts”.

5 **953 Section 30-20**

6 Before “Minister” (second occurring), insert “Arts”.

7 ***Petroleum Resource Rent Tax Assessment Act 1987***

8 **955 Section 2 (definition of *certifying Minister*)**

9 Repeal the definition.

10 **960 Section 2**

11 Insert:

12 ***Resources Department*** means the Department that:

- 13 (a) deals with matters arising under section 1 of the *Offshore*  
14 *Petroleum and Greenhouse Gas Storage Act 2006*; and  
15 (b) is administered by the Resources Minister.

16 **965 Section 2**

17 Insert:

18 ***Resources Minister*** means the Minister administering section 1 of  
19 the *Offshore Petroleum and Greenhouse Gas Storage Act 2006*.

20 **970 Subsection 18(2)**

21 Omit “certifying Minister or an officer of the Department of Primary  
22 Industries and Energy authorised by the certifying”, substitute  
23 “Resources Minister or an officer of the Resources Department  
24 authorised by the”.

25 **975 Subsection 18(3)**

26 Omit “certifying Minister”, substitute “Resources Minister”.

27 **980 Subsection 20(1)**

28 Omit “certifying Minister” (first occurring), substitute “Resources  
29 Minister”.

# EXPOSURE DRAFT

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1 **985 At the end of paragraph 20(1)(a)**

2 Add “and”.

3 **990 Subsection 20(1)**

4 Omit “certifying Minister shall”, substitute “Minister must”.

5 **995 Paragraph 20(2)(b)**

6 Omit “certifying Minister” (first occurring), substitute “Resources  
7 Minister”.

8 **998 Paragraph 20(2)(b)**

9 Omit “certifying” (second and third occurring).

10 **1000 Subsection 20(7)**

11 Omit “certifying Minister” (first occurring), substitute “Resources  
12 Minister”.

13 **1001 Subsection 20(7)**

14 Omit “certifying Minister shall”, substitute “Minister must”.

15 **1002 Subsection 20(8)**

16 Omit “certifying Minister” (first occurring), substitute “Resources  
17 Minister”.

18 **1003 Subsection 20(8)**

19 Omit “certifying” (second and third occurring).

20 **1004 Subsections 20(8) and (9)**

21 Omit “certifying Minister shall”, substitute “Minister must”.

22 **1005 Paragraph 20(12)(a)**

23 Omit “certifying Minister”, substitute “Resources Minister”.

24 **1010 At the end of paragraph 20(12)(a)**

25 Add “or”.

26 **1015 Paragraphs 20(12)(b) and (c)**

27 Omit “certifying”.

28 **1020 Subsection 36B(1)**

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# EXPOSURE DRAFT

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1 Omit “Minister administering the *Offshore Petroleum and Greenhouse*  
2 *Gas Storage Act 2006*”, substitute “Resources Minister”.

3 **1025 Subsections 36B(2), (3) and (5)**

4 Omit “Minister”, substitute “Resources Minister”.

5 **1030 Subsection 36B(5)**

6 Omit “Minister’s Department”, substitute “Resources Department”.

7 **1035 Subsection 108(5)**

8 Omit “certifying Minister”, substitute “Resources Minister”.

9 ***Superannuation Contributions Tax (Application to the***  
10 ***Commonwealth) Act 1997***

11 **1040 At the end of section 3**

12 Add:

13 (3) In this Act:

14 *Finance Minister* has the meaning given by the *Income Tax*  
15 *Assessment Act 1997*.

16 **1045 Subsection 6(1)**

17 Omit “Minister for Finance”, substitute “Finance Minister”.

18 Note: The heading to section 6 is altered by omitting “**Minister for Finance**” and substituting  
19 “**Finance Minister**”.

20 ***Taxation Administration Act 1953***

21 **1050 Subsection 2(1)**

22 Insert:

23 *Immigration Secretary* has the meaning given by the *Income Tax*  
24 *Assessment Act 1936*.

25 **1055 Subsection 14Q(1) (definition of *Immigration***  
26 ***Department*)**

27 Repeal the definition.

28 **1060 Subparagraph 14S(4)(b)(i)**

# EXPOSURE DRAFT

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1 Omit “Secretary to the Immigration Department”, substitute  
2 “Immigration Secretary”.

3 **1065 Subsection 14S(5)**

4 Omit “Secretary to the Immigration Department”, substitute  
5 “Immigration Secretary”.

6 **Division 2—Other amendments**

7 ***Income Tax Assessment Act 1997***

8 **1066 Section 995-1 (paragraph (a) of the definition of**  
9 ***Transport Department*)**

10 Omit “*AusLink (National Land Transport) Act 2005*”, substitute  
11 “*Nation Building Program (National Land Transport) Act 2009*”.

12 **1067 Section 995-1 (definition of *Transport Minister*)**

13 Omit “*AusLink (National Land Transport) Act 2005*”, substitute  
14 “*Nation Building Program (National Land Transport) Act 2009*”.

15 ***Taxation Administration Act 1953***

16 **1070 Subsection 2(1)**

17 Insert:

18 *Immigration Department* has the meaning given by the *Income*  
19 *Tax Assessment Act 1936*.

20 **1075 Subsection 2(1)**

21 Insert:

22 *Immigration Minister* has the meaning given by the *Income Tax*  
23 *Assessment Act 1936*.

24 **1080 Subsection 2(1)**

25 Insert:

26 *migration officer* means:

- 27 (a) the Immigration Secretary; or  
28 (b) an employee of the Immigration Department.

# EXPOSURE DRAFT

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1 **1085 Subparagraphs 3ED(1)(b)(i) and (ii) and (3)(a)(i) and (ii)**  
2 **and (b)(i)**

3 Omit “Minister’s”, substitute “Immigration Minister’s”.

4 **1090 Section 3ED(5) (definition of *migration officer*)**

5 Repeal the definition.

# EXPOSURE DRAFT

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2 **Part 2—Repeal of Part IV of the Taxation**  
3 **Administration Act 1953**

4 *Administrative Decisions (Judicial Review) Act 1977*

5 **2005 Paragraph (g) of Schedule 1**

6 Repeal the paragraph.

7 *Banking Act 1959*

8 **2010 Section 39B**

9 Repeal the section.

10 *Taxation Administration Act 1953*

11 **2015 Subsection 3(1)**

12 Omit “(1) Subject to subsection (2), this”, substitute “This”.

13 **2020 Subsection 3(2)**

14 Repeal the subsection.

15 **2025 Paragraph 3B(1AA)(a)**

16 Repeal the paragraph, substitute:

17 (a) include information concerning any breaches, of which the  
18 Commissioner has notice, of undertakings given for the  
19 purposes of subsection 14C(2); and

20 **2030 Subsection 3B(4) (definition of *this Act*)**

21 Omit “except insofar as it relates to Part IV”.

22 **2035 Subsection 3C(9) (definition of *this Act*)**

23 Omit “except insofar as it relates to Part IV”.

24 **2040 Paragraph 8J(2)(p)**

25 Omit “or 14I(1)(c)”.

26 **2045 Part IV**

27 Repeal the Part.

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# EXPOSURE DRAFT

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1 **2050 Section 14ZQ (definition of *appealable objection***  
2 ***decision*)**

3 Repeal the definition.

4 **2055 Paragraph 14ZR(1)(a)**

5 Omit “, but not including section 14E of this Act”.

6 **2060 Paragraphs 14ZZ(a) to (c)**

7 Repeal the paragraphs, substitute:

8 (a) if the decision is a reviewable objection decision—either:

9 (i) apply to the Tribunal for review of the decision; or

10 (ii) appeal to the Federal Court against the decision; or

11 (b) otherwise—appeal to the Federal Court against the decision.

12 **2065 Sections 14ZZN, 14ZZO and 14ZZP**

13 Omit “appealable”.

14 Note 1: The heading to section 14ZZP is altered by omitting “**appealable**”.

15 Note 2: The heading to section 14ZZQ is altered by omitting “**appealable**”.

16 **2070 Paragraphs 14ZZS(1)(a) and (b)**

17 Omit “appealable”.

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## Part 3—Amendments relating to foreign income tax offsets and foreign losses

### *Income Tax Assessment Act 1997*

#### **2075 Subsection 770-135(1)**

After “entity”, insert “(other than a \*CFC or a \*FIF)”.

### *Income Tax (Transitional Provisions) Act 1997*

#### **2078 Subsection 770-1(1)**

Omit “The *Income Tax Assessment Act 1936*”, substitute “Subject to subsection (4), the *Income Tax Assessment Act 1936*”.

#### **2080 At the end of section 770-1**

Add:

- (4) A reference in section 90 of the 1936 Act to deductions allowable under Division 36 of the 1997 Act does not include a reference to deductions in respect of the part of the tax loss mentioned in paragraph (1)(b) of this section.

#### **2085 Paragraphs 770-5(1)(a) and (b)**

Repeal the paragraphs, substitute:

- (a) the entity has incurred an overall foreign loss in respect of a class of assessable foreign income (within the meaning of former section 160AFD of the 1936 Act) for the earlier income year; and
- (b) a positive amount (an *unrecouped overall foreign loss amount*) remains after reducing the overall foreign loss to the extent that it has been taken into account under that former section in reducing the entity’s assessable foreign income of the relevant class for an income year before the commencement year; and
- (c) a positive amount (a *reduced unrecouped overall foreign loss amount*) remains after reducing the unrecouped overall foreign loss amount under section 770-10.

#### **2095 Subsection 770-5(3)**

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# EXPOSURE DRAFT

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1 Omit all the words after “sum of the”, substitute “reduced unrecouped  
2 overall foreign loss amounts for all classes of assessable foreign income  
3 for the earlier year”.

4 **2100 Section 770-10 (heading)**

5 Repeal the heading, substitute:

6 **770-10 Reducing an unrecouped overall foreign loss amount**

7 **2105 Section 770-10**

8 Omit “overall foreign loss”, substitute “unrecouped overall foreign loss  
9 amount”.

10 **2110 Section 770-10 (method statement, step 1)**

11 Omit “amount applicable under paragraph 770-5(1)(a)”, substitute  
12 “unrecouped overall foreign loss amount”.

13 **2112 Section 770-10 (method statement, at the end of step 1)**

14 Add:

15 

Otherwise—do not reduce the unrecouped overall foreign 16 loss amount.
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17 **2115 Section 770-10 (method statement, note to step 1)**

18 Repeal the note.

19 **2116 Subsection 770-30(1)**

20 Omit “any”, substitute “an”.

21 **2117 At the end of section 770-30**

22 Add:

23 (3) To avoid doubt, if, because of subsection (1) or section 770-100, an  
24 entity cannot deduct all or part of a tax loss in an income year,  
25 subsection 36-17(7) of the 1997 Act does not prevent the entity  
26 deducting other tax losses in the same year in accordance with that  
27 subsection.

28 **2118 Paragraph 770-95(b)**

29 Omit “transfer; and”, substitute “transfer.”.

# EXPOSURE DRAFT

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## 2119 Paragraph 770-95(c)

Repeal the paragraph.

## 2119A Section 770-95 (notes 1 and 2)

Repeal the notes, substitute:

Note: This section ensures a tax loss retains its foreign loss component and starting total even though the head company is taken, after the transfer, to have made the loss for the income year in which the transfer occurs.

## 2119B Subsection 770-100(2)

Omit “(the *deduction year*)”.

## 2119C Subsection 770-100(3)

Omit “other entities”, substitute “any entity”.

## 2119D Subsection 770-100(3)

Omit “end of the deduction year”, substitute “latest time (the *latest transfer time*) the loss was transferred to the head company”.

## 2119E At the end of section 770-100

Add:

- (4) In applying paragraph (b) of item 2, 3 or 4 of the table in subsection 770-30(1) of this Act, disregard any amount deducted, in respect of a tax loss, prior to the latest transfer time.

## 2120 Paragraphs 770-165(1)(a) and (b)

Repeal the paragraphs, substitute:

- (a) the eligible CFC has a loss under section 426 of the 1936 Act for the earlier period in relation to notional assessable income of a class; and
- (b) a positive amount (an *unrecouped CFC loss amount*) remains after reducing the loss to the extent that it has been previously taken into account under section 431 of the 1936 Act in respect of a statutory accounting period before the commencement period; and
- (c) a positive amount (a *reduced unrecouped CFC loss amount*) remains after reducing the unrecouped CFC loss amount under section 770-170.

## 2130 Subsection 770-165(3)

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# EXPOSURE DRAFT

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1 Omit all the words after “sum of the”, substitute “reduced unrecouped  
2 CFC loss amounts in relation to notional assessable income of all  
3 classes for the earlier period”.

4 **2135 Section 770-170 (heading)**

5 Repeal the heading, substitute:

6 **770-170 Reducing an unrecouped CFC loss amount**

7 **2140 Section 770-170**

8 Omit “each loss”, substitute “each unrecouped CFC loss amount”.

9 **2145 Section 770-170 (method statement, step 1)**

10 Omit “amount applicable under paragraph 770-165(1)(a)”, substitute  
11 “unrecouped CFC loss amount”.

12 **2150 Application of Part**

13 The amendments made by this Part apply in relation to income years,  
14 statutory accounting periods and notional accounting periods starting on  
15 or after 1 July 2008.

# EXPOSURE DRAFT

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## 2 **Part 4—Other amendments**

### 3 *A New Tax System (Australian Business Number) Act 1999*

#### 4 **2155 Subsection 25(2) (note 1)**

5 Omit “*Income Tax Assessment Act 1997*”, substitute “ITAA 1997”.

#### 6 **2160 Section 41 (definition of *electronic signature*)**

7 Omit “*Income Tax Assessment Act 1997*”, substitute “ITAA 1997”.

#### 8 **2165 Section 41 (definition of *non-cash benefit*)**

9 Omit “*Income Tax Assessment Act 1997*”, substitute “ITAA 1997”.

#### 10 **2170 Section 41 (definition of *withholding payment*)**

11 Omit “*Income Tax Assessment Act 1997*”, substitute “ITAA 1997”.

#### 12 **2175 Section 41 (definition of *withholding payment covered* 13 **by a particular provision in Schedule 1 to the *Taxation*** 14 ***Administration Act 1953*)****

15 Omit “*Income Tax Assessment Act 1997*”, substitute “ITAA 1997”.

### 16 *Fringe Benefits Tax Assessment Act 1986*

#### 17 **2176 At the end of subparagraphs 10(3)(a)(i), (ii), (iii) and (iv)**

18 Add “and”.

#### 19 **2177 Sub-subparagraph 10(3)(a)(v)(B)**

20 Omit “sales tax or”.

#### 21 **2178 At the end of subparagraph 10(3)(c)(i)**

22 Add “and”.

#### 23 **2179 At the end of paragraph 10(3D)(a)**

24 Add “or”.

#### 25 **2179B Paragraph 10(3D)(c)**

26 Omit “sales tax or”.

# EXPOSURE DRAFT

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## 2179BA Paragraph 42(1)(a)

Omit “where the recipients”, substitute “if the recipient’s”.

## 2179BB Subparagraph 42(1)(a)(i)

Omit “retailers, an”, substitute “retailers—an”.

## 2179C At the end of sub-subparagraph 42(1)(a)(i)(B)

Add “or”.

## 2179D Subparagraph 42(1)(a)(i)

Omit all the words after sub-subparagraph (B).

## 2179E Subparagraph 42(1)(a)(ii)

Omit “where”, substitute “if”.

## 2179EA Sub-subparagraph 42(1)(a)(ii)(B)

Omit “recipients property”, substitute “recipient’s property”.

## 2179EB Subparagraph 42(1)(a)(iii)

Omit “recipients property”, substitute “recipient’s property”.

## 2179EC At the end of subparagraph 42(1)(a)(iii)

Add “or”.

## 2179F Paragraph 42(1)(b)

Repeal the paragraph, substitute:

- (b) if paragraph (a) does not apply and the property was acquired by the provider—an amount equal to the notional value of the recipient’s property at the provision time; or

## 2179G Paragraph 42(1)(c)

Omit “recipients property”, substitute “recipient’s property”.

## 2179H Subsection 42(1)

Omit “recipients contribution”, substitute “recipient’s contribution”.

## 2179J After subsection 148(2)

Insert:

- (2A) Subsection (2) does not apply if the employee would be entitled to a deduction under Division 30 (Gifts or contributions) of the

# EXPOSURE DRAFT

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1 *Income Tax Assessment Act 1997* if the employee, rather than the  
2 provider, provided the benefit to the recipient.

## 3 **2179K Application of item 2179J**

4 The amendment made by item 2179J of this Schedule applies in relation  
5 to:

- 6 (a) the FBT year starting on 1 April 2008; and  
7 (b) later FBT years.

## 8 *Income Tax Assessment Act 1936*

### 9 **2180 Subsection 6(1) (at the end of the definition of *full* 10 *self-assessment taxpayer*)**

11 Add:

- 12 ; (g) an FHSA trust.

### 13 **2182 Application of item 2180**

14 The amendment made by item 2180 of this Schedule applies in relation  
15 to:

- 16 (a) the 2009-10 income year; and  
17 (b) later income years.

### 18 **2185 Subsection 16(5BA)**

19 Repeal the subsection.

### 20 **2190 Subsection 16(5C)**

21 Omit “, the Secretary to the Department of Science”.

### 22 **2195 Paragraph 16(5C)(a)**

23 Omit “or (5BA)”.

### 24 **2200 Subsection 82KZL(1) (at the end of paragraphs (a) and 25 (b) of the definition of *excluded expenditure*)**

26 Add “or”.

### 27 **2205 At the end of paragraph 82KZL(2)(a)**

28 Add “and”.

### 29 **2210 Paragraph 99H(1)(c)**

30 Omit “subsection 12-400(4)”, substitute “subsection 12-405(4)”.

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# EXPOSURE DRAFT

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## 2212 At the end of subsection 128W(1)

Add:

Note: For provisions about collection and recovery of mining withholding tax and other amounts, see Part 4-15 in Schedule 1 to the *Taxation Administration Act 1953*.

## 2215 Subsections 128W(2), (3) and (7)

Repeal the subsections.

## 2217 Application of item 2215

The amendment made by item 2215 of this Schedule does not apply in relation to any mining withholding tax that became due and payable before 1 July 2000.

## 2220 Paragraph 161AA(d)

Omit “fund that is an eligible superannuation fund (as defined in section 267)”, substitute “superannuation fund”.

## 2222 Application of item 2220

The amendment made by item 2220 of this Schedule applies in relation to:

- (a) the 2009-10 income year; and
- (b) later income years.

## *Income Tax Assessment Act 1997*

## 2225 Subsection 30-25(1) (table item 2.1.7)

Omit “*Employment, Education and Training Act 1988*”, substitute “*Student Assistance Act 1973*”.

## 2230 Subsection 30-86(4)

Omit “declaration”, substitute “recognition”.

## 2235 Subsection 40-425(2)

Omit “, except a \*horticultural plant”, substitute “(except a \*horticultural plant)”.

## 2240 Paragraphs 54-10(1)(e) and (1A)(e)

Omit “State insurers”, substitute “\*State insurers”.

## 2245 Subsection 54-10(2)

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# EXPOSURE DRAFT

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1 Repeal the subsection.

2 **2250 Subsection 124-10(3) (note 2)**

3 After “Subdivision 124-B (about compulsory acquisition, loss or  
4 destruction),”, insert “Subdivision 124-C (about statutory licences),”.

5 **2255 Subsection 124-140(1) (note)**

6 After “Note”, insert “1”.

7 **2260 At the end of subsection 124-140(1)**

8 Add:

9 Note 2: Subdivision 124-C of the *Income Tax (Transitional Provisions) Act*  
10 1997 modifies this roll-over for certain water-related licences.

11 **2265 Subparagraphs 130-90(3)(a)(i) and (ii)**

12 Repeal the subparagraphs, substitute:

- 13 (i) in any case—under an \*employee share scheme; or  
14 (ii) in the case of a share—as a result of exercising a right  
15 acquired under an employee share scheme; or  
16 (iii) in the case of a share—in satisfaction of a beneficial  
17 interest that was the result of exercising a right acquired  
18 under an employee share scheme;

19 **2270 Paragraph 130-90(3)(c)**

20 After “exercising a right,”, insert “or in satisfaction of a beneficial  
21 interest that was the result of exercising a right—”.

22 **2271 Subsection 149-30(1)**

23 Omit the second sentence.

24 **2271A After subsection 149-30(1)**

25 Insert:

26 (1A) Also, Part 3-1 and this Part (except this Division) apply to the asset  
27 as if the entity had acquired it at that earliest time.

28 **2271B Subsection 149-30(2)**

29 Omit “subsection (1) applies”, substitute “subsections (1) and (1A)  
30 apply”.

31 **2271C After subsection 152-110(1)**

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# EXPOSURE DRAFT

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1                   Insert:

2                   (1A) For the purposes of paragraphs (1)(b) and (c), disregard subsection  
3                                   149-30(1A) (which applies if an asset stops being a pre-CGT  
4                                   asset).

5                   **2271D Paragraph 152-125(1)(a)**

6                   Omit “of the following applies”, substitute “or more of the following  
7                   apply”.

8                   **2272 Subparagraph 152-125(1)(a)(iii)**

9                   Omit “and”.

10                  **2273 At the end of paragraph 152-125(1)(a)**

11                  Add:

12                                   (iv) subparagraph (i) of this paragraph would have applied  
13                                   to an amount (the *exempt amount*) if subsection  
14                                   149-30(1A) and section 149-35 had not applied to the  
15                                   relevant asset; and

16                  **2274 Application of item 2273**

17                  The amendment made by item 2273 of this Schedule applies in relation  
18                  to a payment made by a company or trust on or after the  
19                  commencement of this item.

20                  **2275 After paragraph 855-20(a)**

21                  Insert:

22                                   (aa) a lease of land, if the land is situated in Australia; or

23                  **2278 Application of item 2275**

24                  (1)       The amendment made by item 2275 of this Schedule applies in relation  
25                  to CGT events happening on or after 20 May 2009.

26                  (2)       Furthermore, the amendment is to be disregarded for the purposes of  
27                  any application of Subdivision 855-A of the *Income Tax Assessment Act*  
28                  1997, as in force before the commencement of this item, in relation to a  
29                  CGT event happening before that day.

30                  **2280 Subsection 960-190(1) (table item 3)**

31                  Omit “\*partnership”, substitute “partnership”.

# EXPOSURE DRAFT

1 **2285 Section 995-1 (paragraphs (a) and (b) of the definition of**  
2 ***legal personal representative*)**

3 Omit “a person”, substitute “an individual”.

4 **2290 Subsection 995-1(1)**

5 Insert:

6 *State insurer* means a body that carries on State insurance (within  
7 the meaning of paragraph 51(xiv) of the Constitution).

8 ***International Tax Agreements Act 1953***

9 **2295 Subsections 16(4) and (5)**

10 Repeal the subsections, substitute:

11 (4) A rebate, or the sum of the rebates, a taxpayer is entitled to under  
12 subsection (2), in respect of income of a year of income, must not  
13 exceed the amount of Australian tax payable in respect of the  
14 taxpayer’s taxable income of that year after all other rebates of, and  
15 deductions from, that tax have been taken into account.

16 ***Tax Laws Amendment (2007 Measures No. 5) Act 2007***

17 **2300 Item 14 of Schedule 7**

18 After “Schedule”, insert “(other than item 13)”.