



## Australian Government

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### The Treasury

## TRANSFER OF INCOME TAX PROVISIONS

### SUMMARY OF CONSULTATION PROCESS

The Government announced on 13 March 2009 that it would be rewriting provisions from the *Income Tax Assessment Act 1936* into the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*.

This measure was included in the Tax Laws Amendment (Transfer of Provisions) Bill 2010, which was introduced into Parliament on 17 March 2010.

#### Consultation process

Consultation on the draft legislation and explanatory materials was conducted between 5 November 2009 and 18 December 2009. Five submissions were received.

Submissions can be viewed on the [Treasury](#) website.

#### Summary of key issues

The submissions:

- identified some unintended changes made by the rewrites. They have been corrected in the Bill as introduced.
- suggested improvements to the readability of the Bill by changes in wording and the addition of notes and other guidance material. These suggestions have been adopted in appropriate cases.
- asked for further explanatory information on some aspects of the rewrite. That information has been included in the Explanatory Memorandum tabled in Parliament.

#### Feedback

Feedback on the consultation process for this measure can be forwarded to [consultation@treasury.gov.au](mailto:consultation@treasury.gov.au) . Alternatively, you can contact Greg Pinder on (02) 6263 3176.

Thank you to all participants in the consultation process.