
Glossary

The following abbreviations and acronyms are used throughout this explanatory memorandum.

<i>Abbreviation</i>	<i>Definition</i>
ATO	Australian Taxation Office
CGC Act	<i>Commonwealth Grants Commission Act 1973</i>
GST Act	<i>A New Tax System (Goods and Services Tax) Act 1999</i>
IRDA 1986	<i>Industry Research and Development Act 1986</i>
ITAA 1997	<i>Income Tax Assessment Act 1997</i>
ITAA 1936	<i>Income Tax Assessment Act 1936</i>
TAA 1953	<i>Taxation Administration Act 1953</i>

General outline and financial impact

Miscellaneous amendments

Schedule # to this Bill makes a number of miscellaneous amendments to the taxation, superannuation and other laws. These amendments are part of the Government's commitment to the care and maintenance of the taxation and superannuation systems.

These amendments include style and formatting changes, the repeal of redundant provisions, the correction of anomalous outcomes and corrections to previous amending Acts.

Date of effect: These amendments have various commencement and application dates. Most amendments commence from the day this Bill receives Royal Assent. This explanatory memorandum explains in detail where commencement or application dates differ from Royal Assent. While some of these amendments have retrospective application, taxpayers will not be adversely impacted.

Proposal announced: These amendments have not been previously announced.

Financial impact: These amendments are expected to have a nil revenue impact.

Human rights implications: This Schedule does not raise any human rights issue. See *Statement of Compatibility with Human Rights* — Chapter 2, paragraphs 2.1 to 2.5.

Compliance cost impact: Negligible.

Chapter 1

Miscellaneous amendments

Outline of chapter

1.1 This Schedule makes a number of miscellaneous amendments to the taxation, superannuation and other laws. These amendments are part of the Government's commitment to the care and maintenance of the taxation and superannuation systems.

1.2 These amendments include style and formatting changes, the repeal of redundant provisions, the correction of anomalous outcomes and corrections to previous amending Acts.

Context of amendments

1.3 Miscellaneous amendments to the taxation and superannuation laws such as those contained in Schedule # are periodically made to remove anomalies and correct unintended outcomes. Progressing such amendments gives priority to the care and maintenance of the tax system, a process supported by a 2008 recommendation from the Tax Design Review Panel.

Summary of new law

1.4 These miscellaneous amendments address technical deficiencies and legislative uncertainties within the taxation, superannuation and other laws.

1.5 Schedule # contains the following Parts:

- Part 1: Offshore Information notices
- Part 2: GST-free care
- Part 3: Other amendments of principal Acts
- Part 4: Amendments of amending Acts
- Part 5: Repeals

Detailed explanation of new law

Part 1 – Offshore Information notices

Rewriting the offshore information notice rules in Schedule 1 to the TAA 1953

1.6 Part 1 of Schedule # rewrites provisions regarding offshore information notices from the *Income Tax Assessment Act 1936* (ITAA 1936) into the *Taxation Administration Act 1953* (TAA 1953). This is another step towards achieving a single taxation administration Act for Australia.

1.7 The rewritten provisions consolidate into a single set of provisions the taxation administration provisions contained in various taxation Acts relating to offshore information notices that may be issued by the Commissioner of Taxation.

With one exception, the rewritten provisions make no policy changes. The only policy change is to extend the offshore information notice rules to apply to assessments for all tax-related liabilities rather than merely to income tax and Petroleum Resource Rent Tax. They also include the drafting changes needed to conform to the legislative approach used in Schedule 1 to the TAA 1953, to simplify how the law is expressed, and to remove any ambiguity about the operation of the law. Context of the rewrite

1.8 Section 264A of the ITAA 1936 provides that the Commissioner of Taxation may, in an “offshore information notice”, request a taxpayer to provide relevant information or documents that he or she has reason to believe are being held outside Australia. Failure by the taxpayer to provide the requested information or documents will not be subject to prosecution or a penalty as such, but could have the effect that that information or documents will not be admissible in proceedings before a court or the Administrative Appeals Tribunal in which the taxpayer disputes an assessment.

1.9 This provision is similar in approach to that taken in the United States of America and Canada and is aimed at ensuring the timely provision of all the information and documents needed by the Commissioner to obtain a full and correct picture of the transactions being examined.

Details of the rewrite

1.10 Part 1 of Schedule # rewrites section 264A of the ITAA 1936 into the TAA 1953 and repeals associated provisions that apply section 264A to other taxes, such as the Petroleum Resource Rent Tax. *[Schedule #, items 1, 3, 4 and 8, section 264A of the ITAA 1936; section 108A of the Petroleum Resource Rent Tax Assessment Act 1987; section 33 of the Register of Foreign Ownership of Agricultural Land Act 2015; and Subdivision 353-B in Schedule 1 to the TAA 1953]*

1.11 The rewrite contains newly written guide material and the provision is restructured so as to simplify the language and expression of the provision.

1.12 The rewrite differs from existing law in that it applies to assessments for all tax-related liabilities rather than merely to income tax and Petroleum Resource Rent Tax. *[Schedule #, item 8, subsection 353-25(1) in Schedule 1 to the TAA 1953]*

1.13 This change ensures that the administrative provisions available to the Commissioner are standardised and apply broadly to all taxes the Commissioner administers. It will also allow the Commissioner to better administer the other taxes, such as goods and services tax, which are now to be applied to a greater number of foreign taxpayers as a result of recent policy decisions.

1.14 The rewrite is not intended to make any other material policy changes. However, changes are made to conform to the legislative approach used in Schedule 1 to the TAA 1953, to simplify how the law is expressed, and to remove any ambiguity about the operation of the law.

1.15 A number of consequential amendments are also made to reflect the movement of the provisions into the TAA 1953. *[Schedule #, items 2, and 5 to 7; subsection 995-1(1) of the ITAA 1997 and subsection 8j(2) of the TAA 1953]*

Legislative history of the provisions

1.16 Section 264A was added by *Taxation Laws Amendment (Foreign Income) Act 1980* (Act No. 5 of 1991).

1.17 Section 264A was subsequently amended by the *Acts Interpretation Act 2011* (Act No. 46 of 2011) and *Treasury Legislation Amendment (Repeal Day) Act 2015* (Act No. 2 of 2015) to update cross references for changes made to other laws.

Part 2 – GST-free care

GST amendments to home care services

1.18 Subsection 38-30 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act) ensures that supplies of care are GST-free in a number of circumstances. This typically applies where such services are provided to enable people to continue living in their own homes in the community. Subsection 38-30(2) of the GST Act makes certain supplies GST-free if a supplier is funded for such supplies under the *Home and Community Care Act 1985*. However, funding under this legislation ceased a number of years ago. The Bill therefore repeals this redundant provision in the GST Act. *[Schedule #, item 9, subsection 38-30(2) of the GST Act]*

1.19 A consequential amendment is also made to paragraph 38-30(4)(b) of the GST Act as a result of the repeal of subsection 38-30(2) of the GST Act. The amendment ensures that certain supplies of care services made by suppliers that receive funding for such services from the Commonwealth, States or Territories remain GST-free despite the repeal of subsection 38-30(2). *[Schedule #, item 10, paragraph 38-30(4)(b) of the GST Act]*

Application and transitional provisions

1.20 The repeal of subsection 38-30(2) and the consequential amendment to paragraph 38-30(4)(b) apply in relation to supplies that are made from the day after Royal Assent. *[Schedule #, subitem 11(1)]*

1.21 The Schedule includes a transitional provision to ensure that the consequential amendments to the operation of section 38-30 do not impact on the continuing operation of the *GST-free Supply (Care) Determination 2000* that is in force at the time of the amendments. *[Schedule #, subitem 11(2)]*

Parts 3 and 4 – Other amendments of principal Acts and amending Acts

Updating terminology in various provisions of the TAA 1953, ITAA 1997, ITAA 1936 and the GST Act 1999 to improve clarity in the law

1.22 Prior to the amendments made by this Schedule, ***Education Minister*** was defined in subsection 995-1(1) of the ITAA 1997 as the Minister administering the *Student Assistance Act 1973*. ***Education Secretary*** was defined as the Secretary of the Department administered by the Education Minister.

1.23 The term Education Minister was also used in section 177-10 of the GST Act, which like the ITAA 1997, defined Education Minister by reference to the *Student Assistance Act 1973*.

1.24 The *Student Assistance Act 1973* is currently being administered by the Minister for Social Services. This means that prior to the amendments made by this Schedule, the legal meaning of the terms Education Minister and Education Secretary did not accord with their ordinary meaning.

1.25 Although there was no problem with the operation of the law, to improve clarity in the law, wherever the terms appears in the TAA 1953, ITAA 1997, ITAA 1936 and the GST Act, this Schedule:

- replaces the term ‘Education Minister’ with ‘Student Assistance Minister’; and
- repeals the definition of ‘Education Secretary’, substituting this with a definition of ‘Student Assistance Secretary’ which refers to the Secretary of the Department administered by the Student Assistance Minister.

[Schedule #, items 12 to 21, 24, 25, 27, 30 to 32, 45, 74, 78 and 90, subsections 6(1) and 202CB(6) of the ITAA 1936; item 2.1.7 in the table in subsection 30-25(1), subsections 52-131(9) (note) and 995-1(1), paragraphs 30-30(1)(c) and 30-30(1)(d) of the ITAA 1997; items 4 and 5 in the table in subsection 355-65(2) in Schedule 1 to the TAA 1953; subsection 177-10(3) and section 195-1 of the GST Act]

Removing duplicate reference in the Commonwealth Grants Commission Act 1973

1.26 Subsection 25(2) of the *Commonwealth Grants Commission Act 1973 (CGC Act)* concerns reports made by the Commonwealth Grants Commission under certain listed sections of the CGC Act being laid before Parliament. Prior to the amendments made by this Schedule, section 16AA was listed twice in subsection 25(2). This Schedule removes the extra reference to section 16AA. *[Schedule #, item 22, subsection 25(2) of the CGC Act]*

Repealing redundant paragraph of the definition of assessment in the ITAA 1936

1.27 Prior to the amendments made by this Schedule, the definition of assessment in section 6(1) of the ITAA 1936 included the ascertainment of an amount of additional tax under section 128TE (section 6(1)(f)). Section 128TE has been repealed, therefore this Schedule repeals paragraph (f) of the definition of assessment. *[Schedule #, item 23, subsection 6(1) (paragraph (f) of the definition of assessment) of the ITAA 1936]*

Updating the definition of securities dealer in the ITAA 1936 and ITAA 1997

1.28 Section 202A of the ITAA 1936 defines ‘securities dealer’ by reference to the *Securities Industry Act 1980*. However, the *Securities Industry Act 1980* was repealed in 2001 with the introduction of the *Corporations Act 2001*. Prior to the amendments made by this Schedule, the ITAA 1997 did not define securities dealer. This Schedule updates the definition in the ITAA 1936 and ITAA 1997 to refer to dealing in securities under the *Corporations Act 2001*, drawing on the definitions of ‘deal’ and ‘securities’ in that Act. [*Schedule #, items 26 and 76, subsection 995-1(1) of the ITAA 1997 and section 202A of the ITAA 1936*]

Duplication of word ‘the’ in the ITAA 1997

1.29 Subsection 25-25(4) of the ITAA 1997 sets out a method statement for working out how much you can deduct for borrowing expenses in an income year. Prior to the amendments made by this Schedule, the word ‘the’ was erroneously duplicated in step 1 of the method statement. This Schedule corrects the error. [*Item 29, subsection 25-25(4) of the ITAA 1997*]

Removing incorrect references to determinations in various provisions of the ITAA 1997

1.30 Several provisions and notes in the ITAA 1997 refer to a determination made under subsection 250-150(3) of that Act. However, subsection 250-150(3) does not provide for the making of determinations. This Schedule amends the language in these provisions and notes to remove the references to determinations. [*Schedule #, items 33, 36 to 44, paragraph 40-25(8)(a), subsections 40-525(1), (2), (3) and (4) (paragraph (a) of the note), subsection 40-630(1) (paragraph (a) of the note), subsection 40-730(1) (paragraph (a) of the note), subsection 40-735(1) (paragraph (a) of note 2), subsection 40-750(1) (paragraph (a) of note 2), subsection 40-755(1) (paragraph (a) of the note), section 40-835 (paragraph (a) of the note), subsection 40-880(1) (paragraph (a) of the note) and subsection 43-140(1) (paragraph (a) of note 2) of the ITAA 1997*]

Incorrect paragraph reference in a note in the ITAA 1997

1.31 The *Tax and Superannuation Laws Amendment (2015 Measures No. 2) Act 2015* inserted a note into subsection 40-180(4) of the ITAA 1997. Prior to the amendments made by this Schedule, the note referred to reducing the first element of cost under section 40-1105 of the ITAA to account for exploration benefits received under farm-in farm-out arrangements.

1.32 Section 40-1105, also introduced by the *Tax and Superannuation Laws Amendment (2015 Measures No. 2) Act 2015*, relates to reducing the termination value of interests in a mining, quarrying or prospecting right.

1.33 This Schedule amends the note to refer instead to section 40-1130, which relates to reducing the first element of the cost when the taxpayer provides an exploration benefit in relation to the transfer to them of part of another entity's interest in a mining, quarrying or prospecting right. This is the correct paragraph reference. [*Schedule #, item 34, subsection 40-180(4) (note) of the ITAA 1997*]

Inconsistent use of term 'live stock' in the ITAA 1997

1.34 Subsection 995-1(1) of the ITAA 1997 includes a definition of live stock. However, prior to the amendments made by this Schedule, the ITAA 1997 used 'livestock' (without a space) in several places instead of 'live stock'. This Schedule amends various provisions of the ITAA 1997 to change references from 'livestock' to 'live stock' for consistency throughout the Act. [*Schedule #, items 35, 47, 48, 50, 51, 55 and 69 to 71, subsection 40-520(1), subsections 124-784B(2) and 124-784B(2), paragraphs 165-60(3)(a), 165-60(3)(b), 701-25(4)(b), 701-35(4)(b), and 705-30(1)(b), and section 328-285 (note 2) of the ITAA 1997*]

Formatting changes in the ITAA 1997

1.35 Subsection 122-25(3) of the ITAA 1997 includes a definition of 'precluded asset'. This Schedule amends the subsection to ensure 'precluded asset' is bolded and italicised in line with the drafting practice throughout the Act. [*Schedule #, item 46, subsection 122-25(3) of the ITAA 1997*]

Missing asterisks for defined phrase in the ITAA 1997

1.36 Prior to the amendments made by this Schedule, paragraphs 149-15(3)(e) and 165-202(1)(c) of the ITAA 1997 use the defined phrase 'local governing body' without asterisks. This Schedule inserts the missing asterisks to make the paragraphs consistent with the drafting in the rest of the Act. [*Schedule #, items 49 and 53, paragraphs 149-15(3)(e) and 165-202(1)(c) of the ITAA 1997*]

Correcting paragraph referencing in the ITAA 1997

1.37 Subsection 165-115A(1A) of the ITAA 1997 refers to paragraph 165-115A(1)(c). This Schedule corrects the reference to 'paragraph (1)(c)' because the referenced paragraph is in the same section. [*Schedule #, item 52, subsection 165-115A(1A) of the ITAA 1997*]

Missing word in the ITAA 1997

1.38 Subsection 307-290(3) of the ITAA 1997 sets out a formula used to calculate the taxable component of a superannuation lump sum. This Schedule adds the missing word ‘where’ after the formula but before the terms used in the formula are explained. *[Schedule #, item 54, subsection 307-290(3) of the ITAA 1997]*

Consequential amendments relating to the standardisation of the definition of Australia across the tax law and Norfolk Island tax reforms

1.39 Schedule 4 to the *Treasury Legislation Amendment (Repeal Day) Act 2015* made various amendments to the tax law as part of rewriting and standardising the definition of ‘Australia’ for income tax purposes. A number of consequential amendments to Division 355 of the ITAA 1997 and the *Industry Research and Development Act 1986* (IRDA 1986) were not made to reflect the new terminology.

1.40 Division 355 of the ITAA 1997 (Research and Development) contained references to ‘Australia or an external Territory’ or ‘Australia and the external Territories’. The definition of ‘Australia’ in the ITAA 1997 already includes the external territories, making the additional words unnecessary. This Schedule removes these unnecessary references in Division 355 of the ITAA 1997. *[Schedule #, items 56 to 64, subparagraphs 355-210(1)(d)(i), 355-210(1)(e)(i) and (ii), 355-215(b)(i) and 355-220(1)(b)(i), paragraphs 355-210(1)(a), 355-215(a) and 355-220(1)(a), and subsection 355-210(1) (note) of the ITAA 1997]*

1.41 Prior to the amendments made by this Schedule, the IRDA 1986 did not use the definition of ‘Australia’ contained in Subdivision 960-T of the ITAA 1997. Prior to the amendments made by this Schedule, section 5 of the IRDA 1986 extended the operation of the Act to all the external Territories, other than Norfolk Island. With the recent Norfolk Island reforms which bring Norfolk Island fully within Australia’s income tax system, the exclusion of Norfolk Island was not appropriate (see *Tax and Superannuation Laws Amendment (Norfolk Island Reforms) Act 2015*). This Schedule extends the definition of ‘Australia’ contained in Subdivision 960-T of the ITAA 1997 to the IRDA 1986, as the IRDA 1986 is an Act merely supporting Division 355 of the ITAA 1997. This has the effect of extending the operation of the IRDA 1986 to the Norfolk Island. *[Schedule #, items 79 and 80, subsection 4(1) and section 5 of the IRDA 1986]*

1.42 Various provisions in the IRDA 1986 contained references to ‘Australia or an external Territory’ or ‘Australia and the external Territories’. These additional words are unnecessary since the insertion of the new definition of Australia in the IRDA 1986 (refer paragraph 1.41), as the definition already includes the external territories. This Schedule

removes these unnecessary additional words. *[Schedule #, items 81 to 83, paragraphs 28D(2)(a) and 28D(5)(b) and (d) and subsection 28D(4) of the IRDA 1986]*

Ensuring life insurance companies are entitled to an exploration development incentive tax offset in accordance with the policy intent

1.43 Section 418-15 of the ITAA 1997 determines when a life insurance company will be entitled to an exploration development incentive tax offset.

1.44 Life insurance companies hold assets wholly on behalf on their policy holders rather than for the benefit of their shareholders. These assets are taxed for income tax and imputation purposes consistently with the treatment those assets would receive if they were held in comparable investment arrangements such as superannuation funds or managed investment trusts.

1.45 Section 418-15 is intended to provide that life insurance companies would be eligible to obtain the exploration development incentive tax offset for that portion of exploration credits they receive in respect of investments they hold on behalf of policy-holders, provided the offset is applied wholly for the benefit of policy-holders.

1.46 However, prior to these amendments, section 418-15 did not apply to all exploration credits received by life insurance companies in respect of assets they held on behalf of policy holders because an incorrect cross-reference was included. This Schedule makes amendments to ensure that this provision applies in accordance with the policy intent. The amendments apply from the commencement date of item 2 of Schedule 6 to the *Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015* (which alongside the *Excess Exploration Credit Tax Act 2014* introduced the exploration development incentive tax offset). *[Schedule #, item 65, paragraph 418-15(1)(d) of the ITAA 1997]*

Ensuring the correct paragraphs of the ITAA 1997 are repealed

1.47 Item 21 of Schedule 6 to the *Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015* purported to repeal subparagraphs 418-80(2)(b)(ii) and (iii) and to substitute a new subparagraph. However, those subparagraphs do not exist. This Schedule repeals the correct subparagraphs, which are subparagraphs 418-80(3)(d)(ii) and (iii) of the ITAA 1997, and substitutes the same words as were originally to be substituted. *[Schedule #, items 66, 94 and 95, subparagraphs 418-80(3)(d)(ii) and (iii) of the ITAA 1997, item 8 in the table in subsection 2(1) and item 21 of Schedule 6 to the Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015]*

Removing the redundant '5 share requirement' for rollover relief in the ITAA 1997

1.48 Division 615 of the ITAA 1997 is intended to provide rollover relief for certain business restructures that involve the introduction of an interposed company.

1.49 Prior to the amendments made by this Schedule, paragraph 615-10(1)(a) of the ITAA 1997 restricted rollover relief in cases where existing interests are cancelled or redeemed to cases where the interposed entity owned no more than five shares in the company before the restructure, although subsection 615-10(3) permits the interposed entity to receive additional interests in the course of the redemption or cancellation. The requirement for the interposed entity to own no more than five shares in the company served no current purpose, being a requirement that was retained from the prior versions of these provisions in the ITAA 1936.

1.50 This Schedule removes the requirement for the interposed entity to own no more than five shares in the company, removing an arbitrary restriction. *[Schedule #, item 68, paragraph 615-10(1)(a) of the ITAA 1997]*

Spelling error in heading to Subdivision 716-S of the ITAA 1997

1.51 Prior to the amendments made by this Schedule, the heading to Subdivision 716-S of the ITAA 1997 contained a spelling error of the word 'Miscellaneous'. This Schedule corrects the spelling error. *[Schedule #, item 72, Subdivision 716-S (heading) of the ITAA 1997]*

Removing reference to a repealed subsection in the ITAA 1997

1.52 Prior to the amendments made by this Schedule, paragraph 770-135(1)(b) of the ITAA 1997 referred to subsection (3), (5) and (6) of that section. This Schedule removes the reference to subsection (6) as subsection (6) was repealed in 2010. *[Schedule #, item 73, paragraph 770-135(1)(b) of the ITAA 1997]*

Incorrect capitalisation of the words 'government agency' in the ITAA 1997

1.53 Prior to the amendments made by this Schedule, subsection 995-1(1) of the ITAA 1997 defined **public official** as an employee or official of an Australian Government Agency or of a local governing body. This Schedule removes the incorrect capitalisation of the words 'government agency'. *[Schedule #, item 75, subsection 995-1(1) (definition of public official) of the ITAA 1997]*

Spelling error in definition of shortfall amount in the ITAA 1997

1.54 Subsection 995-1(1) of the ITAA 1997 defines ‘shortfall amount’. Prior to the amendments made by this Schedule, this definition contained a spelling error. By replacing the word ‘give’ with ‘given’, this Schedule corrects the spelling error. *[Schedule #, item 77, subsection 995-1(1) (definition of shortfall amount) of the ITAA 1997]*

Incorrect paragraph reference in the Product Grants and Benefits Administration Act 2000

1.55 Section 42 of the *Product Grants and Benefits Administration Act 2000* was amended by the *Treasury Legislation Amendment (Repeal Day) Act 2015* as part of the consolidation of administrative provisions into Schedule 1 to the TAA 1953. Section 42 was incorrectly amended to include a reference to section 350-10 in Schedule 1 to the TAA 1953 (about the evidentiary effect of official tax documents).

1.56 This Schedule corrects the reference to section 353-10 in Schedule 1 to the TAA 1953, which is about information gathering. The amendments apply from 25 February 2015, the commencement of item 6 of Schedule 2 to the *Treasury Legislation Amendment (Repeal Day) Act 2015*. *[Schedule #, item 84, subsection 42(2A) of the Product Grants and Benefits Administration Act 2000]*

Reference to incorrect Act

1.57 Prior to the amendments made by this Schedule, section 20N of the *Superannuation (Unclaimed Money and Lost Members) Act 1999* referred to the Immigration Secretary (within the meaning of the ITAA 1936). The words ‘Immigration Secretary’ do not appear in the ITAA 1936.

1.58 This Schedule amends the section to refer to the Immigration Secretary within the meaning of the ITAA 1997, which is the Act containing the definition of Immigration Secretary. *[Schedule #, item 85, paragraph 20N(2)(a) of the Superannuation (Unclaimed Money and Lost Members) Act 1999]*

Consequential amendments relating to the consolidation of the confidentiality of taxpayer information provisions

1.59 *Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010* consolidated various secrecy and disclosure provisions that were located throughout various taxation Acts into Division 355 in Schedule 1 of the *Taxation Administration Act 1953* (TAA 1953). As part of this consolidation section 3D (relating to taxation information given to the Australian Crime Commission) and section 3E (relating to taxation

information given to relevant law enforcement agencies and eligible Royal Commissions) in the TAA 1953 were repealed because they became redundant as they were replicated in Division 355. However some references to these sections were not removed at this time. This Schedule removes the redundant references to sections 3D and 3E from subsection 3B(1C) of the TAA 1953. *[Schedule #, item 86, subsection 3B(1C) of the TAA 1953]*

1.60 Removing the redundant reference to section 3E prevents confusion arising from the fact that the section number 3E has since been reused for a provision that is unrelated to the repealed section 3E. The current section 3E requires the Commissioner to publish the final annual amount of an entity's annual Petroleum Resource Rent Tax payable.

Repealing redundant definition in the TAA 1953

1.61 Prior to the amendments made by this Schedule, section 14ZQ of the TAA 1953 included a definition of starting base assessment. The phrase 'starting base assessment' is not used anywhere in the TAA 1953. The provisions that used that phrase (sections 14ZZK and 14ZZO) have been repealed. This Schedule repeals the redundant definition. *[Schedule #, item 87, section 14ZQ (definition of starting base assessment) of the TAA 1953]*

Consequential amendments relating to the consolidation of the evidence provisions and the Commissioner's information gathering provisions

1.62 As part of the *Treasury Legislation Amendment (Repeal Day) Act 2015*, various evidence provisions were consolidated into one set of rules for application across all tax laws. This involved amendments to item 2 of the table in subsection 350-10(1) in Schedule 1 to the TAA 1953, which concerns the evidentiary effect of official tax documents for the purposes of taxation laws.

1.63 Item 262 of Schedule 1 of the *Indirect Tax Laws Amendment (Assessment) Act 2012* contains conflicting amendments to item 2 of that table, which will commence on 1 January 2017. This Schedule amends item 262 and amends the table in subsection 350-10(1) in Schedule 1 to the TAA 1953 to ensure that the amendments purported to be made by item 262 are given effect, without undoing the consolidation of the evidence provisions (described at paragraph 1.62). *[Schedule #, items 88, 89 and 93, subsections 350-10(1), and 350-10(2) in Schedule 1 to the TAA 1953 and item 262 of Schedule 1 to the Indirect Tax Laws Amendment (Assessment) Act 2012]*

1.64 Section 271-100 in Schedule 2F to the ITAA 1936 concerns the evidentiary effect of a notice of liability relating to family trust distribution tax. However, section 271-100 was not included in the consolidation of the evidence provisions (described at paragraph 1.62). This Schedule makes amendments to bring section 271-100 into the

consolidated framework. *[Schedule #, items 28 and 88, section 271-100 in Schedule 2F of the ITAA 1936 and subsection 350-10(1) in Schedule 1 to the TAA 1953]*

Update references in the exception to the confidentiality of taxpayer information provisions regarding the Trade Support Loans Act

1.65 Prior to the amendments made by this Schedule, item 5AA of the table in subsection 355-65(2) in Schedule 1 to the TAA 1953 created an exception to the secrecy provisions where a record or disclosure is made to the Industry Secretary for the purpose of administering the *Trade Support Loans Act 2014*.

1.66 Following the Administrative Arrangements Order made on 23 December 2014, responsibility for the *Trade Support Loans Act 2014* moved to the Education Minister.

1.67 This Schedule updates item 5AA of the table to ensure that the Australian Tax Office (ATO) may disclose protected information to the department that has responsibility for the *Trade Support Loans Act 2014* (currently the Department of Education and Training). The amendment applies in relation to records and disclosures of information made on or after 23 December 2014, regardless of when the information was acquired. *[Schedule #, items 91 and 92, item 5AA in the table in subsection 355-65(2) in Schedule 1 to the TAA 1953]*

Incorrect commencement dates in Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015

1.68 Prior to the amendments made by this Schedule, the commencement table in section 2 of *Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015* incorrectly provided that Schedule 4 commenced on Royal Assent.

- Part 1 of that Schedule was meant to commence the day after Royal Assent.
- Part 2 should not commence until 1 July 2021.

This is clear from the headings to these Parts. This Schedule corrects the commencement dates in section 2 of *Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015*. *[Schedule #, item 96, item 7 in the table in subsection 2(1) of the Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015]*

Repeal amendments made by the Treasury Legislation Amendment (Repeal Day) Act 2015 that conflicted with other amendments

1.69 Item 3 of Schedule 2 to the *Treasury Legislation Amendment (Repeal Day) Act 2015* amended subsection 102(3) of the *Petroleum Resource Rent Tax Act 1987* on 25 February 2015; this clashed with item 89 of that Schedule, which repealed the whole of Part IX at the same time. Item 36 of Schedule 2 to the *Treasury Legislation Amendment (Repeal Day) Act 2015* also purported to amend that subsection on 1 July 2015, although the provision had already been repealed (by item 89). This Schedule repeals items 3 and 36 of the amending Act, as the amendments made by those items were ineffective and unnecessary. *[Schedule #, items 97 and 98, items 3 and 36 of Schedule 2 to the Treasury Legislation Amendment (Repeal Day) Act 2015]*

1.70 The amendments commence immediately after the time specified in the *Treasury Legislation Amendment (Repeal Day) Act 2015* for the commencement of items 3 and 36. Item 3 will be repealed from 25 February 2015 and item 36 from 1 July 2015.

Part 5 – Repeals

Repeal inoperative Act (Income Tax (War-time Arrangements) Act 1942)

1.71 This Schedule repeals the *Income Tax (War-time Arrangements) Act 1942*, as it is inoperative. *[Item 99, Income Tax (War-time Arrangements) Act 1942]*

Finding tables

1.72 This Chapter includes finding tables to assist in identifying which provision in this Schedule corresponds to a provision in the old law that has been rewritten, and vice versa.

1.73 References to old law in the finding tables are to these provisions in the ITAA 1936.

1.74 References to the new law are to provisions in the TAA 1953, unless otherwise indicated. Also, in the finding tables:

Finding table 1 — old law to new law

<i>Old law</i>	<i>New law</i>
264A	353-25 and 353-30 in Schedule 1
271-100 in Schedule 2F	350-10(1) in Schedule 1

Finding table 2 — new law to old law

<i>New law</i>	<i>Old law</i>
350-10(1) in Schedule 1	271-100 in Schedule 2F
353-25 in Schedule 1	264A
353-30 in Schedule 1	264A

Chapter 2

Statement of Compatibility with Human Rights

Prepared in accordance with Part 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*

Schedule #: *Miscellaneous Amendments*

2.1 This Schedule is compatible with the human rights and freedoms recognised or declared in the international instruments listed in section 3 of the *Human Rights (Parliamentary Scrutiny) Act 2011*.

Overview

2.2 This Schedule makes a number of miscellaneous amendments to the taxation, superannuation and other laws. These amendments are part of the Government's commitment to the care and maintenance of the taxation and superannuation systems.

2.3 These amendments include style and formatting changes, the repeal of redundant provisions, the correction of anomalous outcomes and corrections to previous amending Acts.

Human rights implications

2.4 These amendments make a number of minor and machinery changes to the taxation and superannuation provisions to ensure the provisions are consistent with their original policy intent. As such, this Schedule does not engage any of the applicable rights or freedoms.

Conclusion

2.5 This Schedule is compatible with human rights as it does not raise any human rights issues.