

Territories Stolen Generations Redress Scheme (Consequential Amendments) Act 2021

No. 141, 2021

An Act to deal with consequential matters in connection with the establishment of the Territories Stolen Generations Redress Scheme, and for related purposes

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An Act to deal with consequential matters in connection with the establishment of the Territories Stolen Generations Redress Scheme, and for related purposes

[*Assented to 13 December 2021*]

The Parliament of Australia enacts:

1 Short title

 This Act is the *Territories Stolen Generations Redress Scheme (Consequential Amendments) Act 2021*.

2 Commencement

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

| Commencement information |
| --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table | The day this Act receives the Royal Assent. | 13 December 2021 |
| 2. Schedule 1, Part 1 | The first 1 January, 1 April, 1 July or 1 October to occur after the day this Act receives the Royal Assent. | 1 January 2022 |
| 3. Schedule 1, Part 2 | At the same time as the *Territories Stolen Generations Redress Scheme (Facilitation) Act 2021* commences. | 1 March 2022 |

Note: This table relates only to the provisions of this Act as originally enacted.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

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

3 Schedules

 Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Part 1—Amendment of the Income Tax Assessment Act 1997

Income Tax Assessment Act 1997

1 Section 11‑15 (after table item headed “superannuation and related business”)

Insert:

|  |  |
| --- | --- |
| Territories Stolen Generations Redress Scheme |  |
| Territories Stolen Generations Redress Scheme payments  | 53‑30 |

2 At the end of Division 53

Add:

53‑30 Territories Stolen Generations Redress Scheme payments are exempt

 Payments under the scheme known as the Territories Stolen Generations Redress Scheme are exempt from income tax.

3 Application of amendments

The amendments of the *Income Tax Assessment Act 1997* made by this Part apply to assessments for the 2021‑22 income year and later income years.

Part 2—Other amendments

Bankruptcy Act 1966

4 After paragraph 116(2)(ga)

Insert:

 (gb) a payment under the scheme known as the Territories Stolen Generations Redress Scheme to the bankrupt (whether before or after he or she became a bankrupt);

Social Security Act 1991

5 After paragraph 8(8)(jc)

Insert:

 (jd) a payment under the scheme known as the Territories Stolen Generations Redress Scheme;

Social Security (Administration) Act 1999

6 At the end of subsection 202(1)

Add:

 ; or (i) the scheme known as the Territories Stolen Generations Redress Scheme.

7 After paragraph 202(2)(de)

Insert:

 (df) for the purposes of the scheme known as the Territories Stolen Generations Redress Scheme; or

Veterans’ Entitlements Act 1986

8 After paragraph 5H(8)(mb)

Insert:

 (mc) a payment under the scheme known as the Territories Stolen Generations Redress Scheme;

[*Minister’s second reading speech made in—*

*House of Representatives on 26 August 2021*

*Senate on 22 November 2021*]

(117/21)