



## **Legislation (Deferral of Sunsetting—Income Tax Assessment Regulations) Certificate 2018**

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I, Christian Porter, Attorney-General, make the following certificate.

Dated 30 December 2018

Christian Porter  
Attorney-General

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## 1 Name

This instrument is the *Legislation (Deferral of Sunsetting—Income Tax Assessment Regulations) Certificate 2018*.

## 2 Commencement

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

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	9 January 2019

Note: This table relates only to the provisions of this instrument as originally made.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

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

## 3 Authority

This instrument is made under paragraph 51(1)(c) of the *Legislation Act 2003*.

## 4 Deferral of sunseting

The *Income Tax Assessment Regulations 1997*, for which the sunseting day is 1 April 2019, are repealed by section 51 of the *Legislation Act 2003* on 1 April 2021.

## 5 Repeal of this instrument

This instrument is repealed at the start of 2 April 2021.