

Income Tax Assessment (Eligible State and Territory COVID‑19 Economic Recovery Grant Programs) Declaration 2020

made under the *Income Tax Assessment Act 1997*

**Compilation No. 2**

**Compilation date:** 24 August 2021

**Includes amendments up to:** *Income Tax Assessment (Eligible State and Territory COVID‑19 Economic Recovery Grant Programs) Amendment Declaration (No. 2) 2021*

Prepared by The Treasury

**About this compilation**

**This compilation**

This is a compilation of the *Income Tax Assessment (Eligible State and Territory COVID‑19 Economic Recovery Grant Programs) Declaration 2020* that shows the text of the law as amended and in force on 24 August 2021 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

**Uncommenced amendments**

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

**Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

**Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

**Self‑repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Preliminary

1 Name

This instrument is the *Income Tax Assessment (Eligible State and Territory COVID‑19 Economic Recovery Grant Programs) Declaration 2020*.

3 Authority

This instrument is made under the *Income Tax Assessment Act 1997*.

4 Definitions

Note: Paragraph 13(1)(b) of the *Legislation Act 2003* has the effect that expressions have the same meaning in this instrument as in the *Income Tax Assessment Act 1997* as in force from time to time.

In this instrument:

***the Act*** means the *Income Tax Assessment Act 1997*.

Part 2—Eligible State and Territory small business COVID‑19 grant programs

5 Declared as eligible programs

Under subsection 59‑97(3) of the Act, each item of the following table declares a grant program of the State or Territory specified in the item to be an eligible program for the purposes of paragraph 59‑97(1)(b) of the Act.

| Item | Declared eligible grant program | State or Territory administering the program |
| --- | --- | --- |
| 10 | 2021 COVID-19 business grant | New South Wales |
| 11 | 2021 COVID-19 JobSaver payment | New South Wales |
| 12 | 2021 COVID-19 micro-business grant | New South Wales |
| 13 | NSW Performing Arts COVID Support Package | New South Wales |
| 21 | Alpine Business Fund | Victoria |
| 21A | Alpine Resorts Support Program (Streams 1, 2 and 3) | Victoria |
| 21AB | Business Continuity Fund | Victoria |
| 21B | Business Costs Assistance Program Round Two | Victoria |
| 21BA | Business Costs Assistance Program Round Two – July Extension | Victoria |
| 22 | Business Support Fund 3 | Victoria |
| 22A | Impacted Public Events Support Program | Victoria |
| 22B | Independent Cinema Support Program | Victoria |
| 23 | Licensed Hospitality Venue Fund | Victoria |
| 23A | Licensed Hospitality Venue Fund 2021 | Victoria |
| 23AA | Licenced Hospitality Venue Fund 2021 – July Extension | Victoria |
| 23B | Live Performance Support Program | Victoria |
| 24 | Melbourne City Recovery Fund—Small business reactivation grants | Victoria |
| 25 | Outdoor Eating and Entertainment Package | Victoria |
| 25A | Small Business COVID Hardship Fund | Victoria |
| 26 | Sole Trader Support Fund | Victoria |
| 27 | Sustainable Event Business Program | Victoria |

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

**Abbreviation key—Endnote 2**

The abbreviation key sets out abbreviations that may be used in the endnotes.

**Legislation history and amendment history—Endnotes 3 and 4**

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

**Misdescribed amendments**

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
|  | o = order(s) |
| ad = added or inserted | Ord = Ordinance |
| am = amended | orig = original |
| amdt = amendment | par = paragraph(s)/subparagraph(s) |
| c = clause(s) | /sub‑subparagraph(s) |
| C[x] = Compilation No. x | pres = present |
| Ch = Chapter(s) | prev = previous |
| def = definition(s) | (prev…) = previously |
| Dict = Dictionary | Pt = Part(s) |
| disallowed = disallowed by Parliament | r = regulation(s)/rule(s) |
| Div = Division(s) |  |
| exp = expires/expired or ceases/ceased to have | reloc = relocated |
| effect | renum = renumbered |
| F = Federal Register of Legislation | rep = repealed |
| gaz = gazette | rs = repealed and substituted |
| LA = *Legislation Act 2003* | s = section(s)/subsection(s) |
| LIA = *Legislative Instruments Act 2003* | Sch = Schedule(s) |
| (md) = misdescribed amendment can be given | Sdiv = Subdivision(s) |
| effect | SLI = Select Legislative Instrument |
| (md not incorp) = misdescribed amendment | SR = Statutory Rules |
| cannot be given effect | Sub‑Ch = Sub‑Chapter(s) |
| mod = modified/modification | SubPt = Subpart(s) |
| No. = Number(s) | underlining = whole or part not |
|  | commenced or to be commenced |

Endnote 3—Legislation history

| Name | Registration | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- |
| Income Tax Assessment (Eligible State and Territory COVID‑19 Economic Recovery Grant Programs) Declaration 2020 | 24 December 2020  (F2020L01709) | 25 December 2020 | — |
| Income Tax Assessment (Eligible State and Territory COVID‑19 Economic Recovery Grant Programs) Amendment Declaration (No. 1) 2021 | 20 July 2021 (F2021L01002) | 21 July 2021 | — |
| Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Amendment Declaration (No. 2) 2021 | 23 August 2021  (F2021L01178) | 24 August 2021 | — |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| section 2 | rep s48D LA |
| section 5, table items 10, 11, 12, 13 | ad F2021L01178 |
| section 5, table item 21A | ad F2021L01002; am F2021L01178 |
| section 5, table item 21B | ad F2021L01002 |
| section 5, table item 21BA | ad F2021L01178 |
| section 5, table items 22A and 22B | ad F2021L01002 |
| section 5, table item 23A | ad F2021L01002 |
| section 5, table item 23AA | ad F2021L01178 |
| section 5, table item 23B | ad F2021L01002 |
| section 5, table item 25A | ad F2021L01178 |
| section 5, table item 27 | ad F2021L01002 |