



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

I, Josh Frydenberg, Treasurer, make the following declaration.

Dated 23 December 2020

Josh Frydenberg
Treasurer

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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*.

2 Commencement

- (1) Each provision of 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.	

Note: This table relates only to the provisions of this instrument as originally made.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 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
21	Alpine Business Fund	Victoria
22	Business Support Fund 3	Victoria
23	Licensed Hospitality Venue Fund	Victoria
24	Melbourne City Recovery Fund—Small business reactivation grants	Victoria
25	Outdoor Eating and Entertainment Package	Victoria
26	Sole Trader Support Fund	Victoria