



International Tax Agreements (Australia-Israel Tax Agreement) Instrument 2019

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

Dated: 18 December 2019

Josh Frydenberg
Treasurer

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Part 1—Preliminary

1 Name

This instrument is the *International Tax Agreements (Australia-Israel Tax Agreement) Instrument 2019*.

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.	

Note: This table relates only to the provisions of this instrument as originally made.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 *International Tax Agreements Act 1953*.

4 Definitions

Note: Expressions have the same meaning in this instrument as in the *International Tax Agreements Act 1953* as in force from time to time—see paragraph 13(1)(b) of the *Legislation Act 2003*.

In this instrument:

this Act means the *International Tax Agreements Act 1953*.

Part 2—Notification: entry into force of international tax agreement

5 Entry into force of Australia-Israel Tax Treaty

For the purposes of subsection 4A(2) of the Act, the Israeli convention entered into force on 6 December 2019.

Note: Entry into force on 6 December 2019 has the effect that the Israeli convention shall apply, in the case of Australia, to:

- (a) withholding taxes from 1 January 2020;
- (b) fringe benefits tax from 1 April 2020; and
- (c) other Australian taxes to which the convention applies from 1 July 2020.

For further details – see Article 29 of the Israeli convention.