

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Note: This table relates only to the provisions of this instrument as originally made.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.