

Treasury Laws Amendment (Miscellaneous Amendments) Rules 2021

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

Dated 17 December 2021

Josh Frydenberg

Treasurer

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1 Name

 This instrument is the *Treasury Laws Amendment (Miscellaneous Amendments) Rules 2021*.

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Note: This table relates only to the provisions of this instrument as originally made.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 *Coronavirus Economic Response Package (Payments and Benefits) Act 2020.*

4 Schedules

 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Coronavirus Economic Response Package (Payments and Benefits) Rules 2020

1 Subsection 4(1)

Insert:

***objection decision*** has the same meaning as in section 14ZY of the *Taxation Administration Act 1953*.

***taxation objection*** has the same meaning as in section 14ZL of the *Taxation Administration Act 1953*.

2 Section 19

Omit “Despite anything in this Part:”, substitute:

 (1) Subject to subsection (2), despite anything in this Part:”

3 At the end of section 19

Add:

 (2) Subsection (1) does not apply to a payment that is required to give effect to:

 (a) an objection decision; or

 (b) if a decision of the AAT on the review of an objection decision has become final for the purposes of subsection 14ZZL(1) of the *Taxation Administration Act 1953*—the decision of the AAT; or

 (c) if an order of a court on an appeal against an objection decision has become final for the purposes of subsection 14ZZQ(1) of the *Taxation Administration Act 1953*—the order of the court;

if the taxation objection related to the relevant objection decision was lodged with the Commissioner on or before 30 November 2021 (disregarding any effect of subsection 14ZX(3) of the *Taxation Administration Act 1953*).