

Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Amendment Declaration (No. 3) 2022

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

Dated 31 March 2022

Josh Frydenberg

Treasurer

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1 Name

This instrument is the *Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Amendment Declaration (No. 3) 2022*.

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Note: This table relates only to the provisions of this instrument as originally made.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 *Income Tax Assessment 1997.*

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

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

1 Section 5 (after table item 12)

Insert:

|  |  |  |
| --- | --- | --- |
| 12A | 2022 Small Business Support Program | New South Wales |
| 12B | Commercial Landlord Hardship Grant | New South Wales |
| 12C | NSW Accommodation Support Grant | New South Wales |
| 12D | NSW Festival Relaunch Package | New South Wales |

2 Section 5 (after table item 13)

Insert:

|  |  |  |
| --- | --- | --- |
| 14 | NSW Performing Arts Relaunch Package | New South Wales |

3 Section 5 (after table item 27)

Insert:

|  |  |  |
| --- | --- | --- |
| 30 | 2021 COVID-19 Business Support Grants | Queensland |
| 50 | COVID-19 Additional Business Support Grant | South Australia |
| 51 | COVID-19 Business Hardship Grant | South Australia |
| 52 | COVID-19 Business Support Grant – July 2021 | South Australia |
| 53 | COVID-19 Tourism and Hospitality Support Grant | South Australia |
| 70 | COVID-19 Business Support Grant | Australian Capital Territory |