

Income Tax Assessment (Australian Disaster Relief Funds) Declaration 2022

I, Michael Sukkar, Assistant Treasurer, Minister for Housing, and Minister for Homelessness, Social and Community Housing, make the following declaration.

Dated 9 March 2022

Michael Sukkar

Assistant Treasurer  
Minister for Housing  
Minister for Homelessness, Social and Community Housing

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Part 1—Preliminary

1 Name

This instrument is the *Income Tax Assessment (Australian Disaster Relief Funds) Declaration 2022*.

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Note: This table relates only to the provisions of this instrument as originally made.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—Australian disaster relief funds—declaration of an event

5 Declaration of Queensland/New South Wales Floods (February/March 2022)

Under section 30‑45A of the Act, the floods that occurred in Queensland and New South Wales that started on 22 February 2022 are declared as a disaster to which subsection 30‑45A(1) of the Act applies.

Note: The floods developed rapidly and resulted in widespread damage to property and the natural environment.