



Treasury Laws Amendment (Miscellaneous and Technical Amendments No. 1) Instrument 2025

I, Andrew Leigh, Assistant Minister for Competition, Charities and Treasury, make the following instrument.

Dated

21 February 2025

Dr Andrew Leigh
Assistant Minister for Competition, Charities and Treasury
Parliamentary Secretary to the Treasurer

Contents

1	Name	1
2	Commencement.....	1
3	Authority	1
4	Schedules.....	1
Schedule 1—Amendments		2
	<i>Local Government (Financial Assistance) (Final Factor for 2022-23 and Estimated Factor for 2023-24) Determination 2023</i>	2
	<i>Payment Times Reporting Rules 2024</i>	2
	<i>Tax Agent Services (Code of Professional Conduct) Determination 2024</i>	2
Schedule 2—Repeals		3
	<i>Competition and Consumer (Tobacco) Information Standard 2011</i>	3
	<i>Trade Practices Act 1974 - Consumer Protection Notice No. 10 of 1991 - Permanent Ban on Goods [F2010L03294]</i>	3

1 Name

This instrument is the *Treasury Laws Amendment (Miscellaneous and Technical Amendments No. 1) Instrument 2025*.

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Note: This table relates only to the provisions of this instrument as originally made.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

- (a) the *Competition and Consumer Act 2010*;
- (b) the *Local Government (Financial Assistance) Act 1995*;
- (c) the *Payment Times Reporting Act 2020*;
- (d) the *Tax Agent Services Act 2009*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Local Government (Financial Assistance) (Final Factor for 2022-23 and Estimated Factor for 2023-24) Determination 2023

1 Subsection 8(3)

Omit “subsection (3)” (wherever occurring), substitute “subsection (2)”.

2 Subsection 8(3) (formula)

Repeal the formula, substitute:

$$\left(\frac{2023-24 \text{ amount} - 2022-23 \text{ amount}}{2022-23 \text{ final entitlement}} \right) \times \left(\frac{1}{\text{sub (2) factor}} \right)$$

3 Subsection 8(3) (definition of *sub (3) factor*)

Repeal the definition, substitute:

sub (2) factor means the result of subsection (2).

Payment Times Reporting Rules 2024

4 Paragraph 13(1)(a)

Omit “number”, substitute “value”.

5 After section 100

Insert:

101 Application—content of payment times reports from 1 January 2025

The amendment of this instrument made by item 4 of the *Treasury Laws Amendment (Miscellaneous and Technical Amendments No. 1) Instrument 2025* applies in relation to a payment times report given to the Regulator on or after 1 January 2025 for a reporting period starting on or after 1 July 2024.

Tax Agent Services (Code of Professional Conduct) Determination 2024

6 Subsection 151(1)

Omit “paragraph 45(1)(c)”, substitute “paragraph 45(1)(d)”.

Schedule 2—Repeals

Competition and Consumer (Tobacco) Information Standard 2011

1 The whole of the instrument

Repeal the instrument.

Trade Practices Act 1974 - Consumer Protection Notice No. 10 of 1991 - Permanent Ban on Goods [F2010L03294]

2 The whole of the instrument

Repeal the instrument.