



# **Tax Laws Amendment (Gifts) Act 2015**

**No. 177, 2015**

**An Act to amend the law relating to taxation, and  
for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)



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# Tax Laws Amendment (Gifts) Act 2015

No. 177, 2015

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## An Act to amend the law relating to taxation, and for related purposes

[Assented to 11 December 2015]

The Parliament of Australia enacts:

### 1 Short title

This Act may be cited as the *Tax Laws Amendment (Gifts) Act 2015*.

### 2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with
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column 2 of the table. Any other statement in column 2 has effect according to its terms.

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. The whole of this Act	The day this Act receives the Royal Assent.	11 December 2015

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

### **3 Schedules**

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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## Schedule 1—Deductible gift recipients

### *Income Tax Assessment Act 1997*

#### **1 Subsection 30-80(2) (at the end of the table)**

Add:

9.2.26	International Jewish Relief Limited	the gift must be made on or after 1 January 2015
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#### **2 Section 30-105 (at the end of the table)**

Add:

13.2.22	National Apology Foundation Ltd	the gift must be made on or after 1 January 2015
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#### **3 Section 30-315 (after table item 63)**

Insert:

63AA	International Jewish Relief Limited	item 9.2.26
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#### **4 Section 30-315 (after table item 73)**

Insert:

73AAAA	National Apology Foundation Ltd	item 13.2.22
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[*Minister's second reading speech made in—  
House of Representatives on 12 November 2015  
Senate on 25 November 2015*]

(196/15)

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