



Treasury Laws Amendment (2022 Measures No. 5) Act 2023

No. 2, 2023

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

Note: An electronic version of this Act is available on the Federal Register of Legislation
(<https://www.legislation.gov.au/>)

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No. 2, 2023

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

[Assented to 16 February 2023]

The Parliament of Australia enacts:

1 Short title

This Act is the *Treasury Laws Amendment (2022 Measures No. 5) Act 2023*.

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 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 the Act	The first 1 January, 1 April, 1 July or 1 October to occur after the day this Act receives the Royal Assent.	1 April 2023

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Deductible gift recipients

Income Tax Assessment Act 1997

1 Subsection 30-25(2) (at the end of the cell at table item 2.2.24, column headed “Special conditions”)

Add “and before 1 January 2023”.

2 Subsection 30-25(2) (at the end of the table)

Add:

2.2.56	Australian Education Research Organisation Limited	the gift must be made after 30 June 2021
2.2.57	Jewish Education Foundation (Vic) Ltd	the gift must be made after 30 June 2021 and before 1 July 2026
2.2.58	Melbourne Business School Limited	the gift must be made after 30 June 2022

3 Section 30-95 (table item 11.2.11)

Omit “9 March 2023”, substitute “9 March 2028”.

4 Subsection 30-100(2) (table item 12.2.5)

Omit “1 July 2022”, substitute “1 July 2024”.

5 Section 30-105 (at the end of the table)

Add:

13.2.34	Australians for Indigenous Constitutional Recognition Ltd	the gift must be made after 30 June 2022 and before 1 July 2025
13.2.35	Leaders Institute of South Australia Incorporated	the gift must be made after 30 June 2022 and before 1 July 2027
13.2.36	St Patrick’s Cathedral	the gift must be made

Melbourne Restoration Fund	after 30 June 2022 and before 1 July 2027
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6 Section 30-315 (after table item 21)

Insert:

21AAA	Australian Education Research Organisation Limited	item 2.2.56
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7 Section 30-315 (after table item 26)

Insert:

26A	Australians for Indigenous Constitutional Recognition Ltd	item 13.2.34
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8 Section 30-315 (after table item 63B)

Insert:

63C	Jewish Education Foundation (Vic) Ltd	item 2.2.57
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9 Section 30-315 (after table item 65AA)

Insert:

65AB	Leaders Institute of South Australia Incorporated	item 13.2.35
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10 Section 30-315 (after table item 72)

Insert:

72AAAA	Melbourne Business School Limited	item 2.2.58
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11 Section 30-315 (after table item 112AA)

Insert:

112AB	St Patrick's Cathedral Melbourne Restoration Fund	item 13.2.36
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*[Minister's second reading speech made in—
House of Representatives on 30 November 2022
Senate on 1 December 2022]*

(146/22)

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