



Trade Support Loans Amendment Act 2023

No. 61, 2023

**An Act to amend the *Trade Support Loans Act 2014*,
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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Trade Support Loans Amendment Act 2023

No. 61, 2023

**An Act to amend the *Trade Support Loans Act 2014*,
and for related purposes**

[Assented to 21 August 2023]

The Parliament of Australia enacts:

1 Short title

This Act is the *Trade Support Loans Amendment 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 this Act	A single day to be fixed by Proclamation. However, if the provisions do not commence within the period of 6 months beginning on the day this Act receives the Royal Assent, they commence on the day after the end of that period.	

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

Part 1—General amendments

Trade Support Loans Act 2014

1 Title

Omit “trade support loans”, substitute “**Australian apprenticeship support loans**”.

2 Section 1

Omit “*Trade Support Loans*”, substitute “*Australian Apprenticeship Support Loans*”.

Note: This item amends the short title of the Act. If another amendment of the Act is described by reference to the Act’s previous short title, that other amendment has effect after the commencement of this item as an amendment of the Act under its amended short title (see section 10 of the *Acts Interpretation Act 1901*).

3 Section 3

Omit “Trade support loan is an”, substitute “Australian apprenticeship support loan is an”.

4 Section 3

Omit “trade support loan must”, substitute “Australian apprenticeship support loan must”.

5 Section 3

Omit “trade support loan is available”, substitute “Australian apprenticeship support loan is available”.

6 Section 3

Omit “trade support loan debt”, substitute “Australian apprenticeship support loan debt.”.

7 Section 5

Insert:

AASL debt means a debt incurred under section 27.

AASL debt indexation factor has the meaning given by section 32.

accumulated AASL debt has the meaning given by section 35.

8 Section 5 (definition of *accumulated TSL debt*)

Repeal the definition.

9 Section 5

Insert:

Australian Apprenticeships Priority List means the list determined under subsection 105(1).

Australian apprenticeship support loan means Australian apprenticeship support loan for which a person qualifies under Part 2.1.

compulsory AASL repayment amount means an amount that:

- (a) is required to be paid in respect of an accumulated AASL debt under section 46 or 47A; and
- (b) is included in a notice of assessment made under section 48.

10 Section 5 (definition of *compulsory TSL repayment amount*)

Repeal the definition.

11 Section 5

Insert:

former accumulated AASL debt has the meaning given by section 31.

12 Section 5 (definition of *former accumulated TSL debt*)

Repeal the definition.

13 Section 5

Insert:

repayable AASL debt has the meaning given by section 47.

14 Section 5

Repeal the following definitions:

- (a) definition of *repayable TSL debt*;
- (b) definition of *trade support loan*;
- (c) definition of *TSL debt*;
- (d) definition of *TSL debt indexation factor*;
- (e) definition of *TSL Priority List*.

15 Section 5

Insert:

voluntary AASL repayment means a payment made to the Commissioner in discharge of an accumulated AASL debt or an AASL debt. It does not include a payment made in discharge of a compulsory AASL repayment amount.

16 Section 5 (definition of *voluntary TSL repayment*)

Repeal the definition.

17 Section 6 (heading)

Omit “*trade support loan*”, substitute “**Australian apprenticeship support loan**”.

18 Section 6

Omit “*trade support loan*” (wherever occurring), substitute “**Australian apprenticeship support loan**”.

19 Section 7

Omit “*Trade support loan is*”, substitute “**Australian apprenticeship support loan is**”.

20 Section 7

Omit “*trade support loan must*”, substitute “**Australian apprenticeship support loan must**”.

21 Section 7

Omit “*trade support loan may*”, substitute “**Australian apprenticeship support loan may**”.

22 Section 7

Omit “trade support loan a”, substitute “Australian apprenticeship support loan a”.

23 Subsection 8(1) (heading)

Omit “*trade support loan*”, substitute “*Australian apprenticeship support loan*”.

24 Subsection 8(1)

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

25 Subparagraph 8(2)(a)(ii)

Omit “TSL”, substitute “Australian Apprenticeships”.

26 Section 9

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

27 Subsection 10(1)

Omit “Trade support loan is”, substitute “Australian apprenticeship support loan is”.

28 Paragraph 10(1)(a)

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

29 Paragraph 10(1)(c)

Repeal the paragraph, substitute:

- (c) the person made an application for Australian apprenticeship support loan:
 - (i) on or before that final day; or
 - (ii) if the Secretary allows a later day for the person—on or before that later day.

30 After subsection 10(1)

Insert:

(1A) The Secretary may allow a later day under subparagraph (1)(c)(ii) only in the circumstances prescribed by the rules.

31 Subsection 10(3)

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

32 Subsection 11(1)

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

33 Subsection 11(3)

Omit “a trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

34 Section 12 (paragraph beginning “A person who wants”)

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

35 Section 12 (paragraph beginning “A determination”)

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

36 Section 12 (paragraph beginning “Trade support loan can be”)

Omit “Trade support loan can”, substitute “Australian apprenticeship support loan can”.

37 Section 12 (paragraph beginning “Trade support loan can be”)

Omit “trade support loan increased”, substitute “Australian apprenticeship support loan increased”.

38 Section 12 (paragraph beginning “Trade support loan can also”)

Omit “Trade support loan”, substitute “Australian apprenticeship support loan”.

39 Section 12 (paragraph beginning “Trade support loan is paid”)

Omit “Trade support loan”, substitute “Australian apprenticeship support loan”.

40 Subsection 13(1)

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

41 Subsection 14(1)

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

42 Section 15

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

43 Section 16

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

44 Section 18

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

45 Section 19

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

46 Subsection 20(3)

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

47 Section 21

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

48 Subsection 22(1)

Omit “Trade support loan”, substitute “Australian apprenticeship support loan”.

49 Subsection 22(2)

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

50 Section 23

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

51 Section 24 (heading)

Omit “trade support loan”, substitute “**Australian apprenticeship support loan**”.

52 Subsection 24(1)

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

53 Subsection 25(1)

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

54 Section 26

Omit “Trade support loan that”, substitute “Australian apprenticeship support loan that”.

55 Section 26

Omit “trade support loan, the”, substitute “Australian apprenticeship support loan, the”.

56 Section 26

Omit “a TSL”, substitute “an AASL”.

57 Section 26 (paragraph beginning “Each TSL debt”)

Omit “TSL” (wherever occurring), substitute “AASL”.

58 Division 2 of Part 3.1 (heading)

Omit “TSL”, substitute “AASL”.

59 Section 27 (heading)

Omit “TSL”, substitute “AASL”.

60 Subsection 27(1)

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

61 Subsection 27(1)

Omit “a TSL”, substitute “an AASL”.

62 Section 28 (heading)

Omit “TSL”, substitute “AASL”.

63 Section 28

Omit “a TSL”, substitute “an AASL”.

64 Section 28 (note)

Omit “TSL”, substitute “AASL”.

65 Subsection 29(1)

Omit “a TSL”, substitute “an AASL”.

66 Division 3 of Part 3.1 (heading)

Omit “TSL”, substitute “AASL”.

67 Section 30

Omit “TSL” (wherever occurring), substitute “AASL”.

68 Section 31 (heading)

Omit “TSL”, substitute “AASL”.

69 Subsection 31(1)

Omit “*TSL debt*, in relation”, substitute “*AASL debt*, in relation”.

70 Subsection 31(1)

Omit “TSL debt for a financial year”, substitute “AASL debt for a financial year”.

71 Paragraph 31(1)(b)

Omit “TSL”, substitute “AASL”.

72 Subsection 31(1) (method statement)

Omit “TSL” (wherever occurring), substitute “AASL”.

73 Section 32 (heading)

Omit “TSL”, substitute “AASL”.

74 Subsection 32(1)

Omit “*TSL*” (wherever occurring), substitute “*AASL*”.

75 Subsection 32(2)

Omit “a TSL”, substitute “an AASL”.

76 Section 34 (heading)

Omit “TSL”, substitute “AASL”.

77 Section 34

Omit “TSL”, substitute “AASL”.

78 Section 35 (heading)

Omit “TSL”, substitute “AASL”.

79 Subsection 35(1)

Omit “*TSL*”, substitute “*AASL*”.

80 Subsection 35(1) (formula)

Repeal the formula, substitute:

$$\begin{array}{r} \text{Former accumulated} \\ \text{AASL debt} \end{array} + \begin{array}{r} \text{AASL debts} \\ \text{incurred} \end{array} - \begin{array}{r} \text{Completion} \\ \text{discount} \end{array} - \begin{array}{r} \text{AASL debt} \\ \text{repayments} \end{array}$$

81 Subsection 35(1)

Insert:

AASL debt repayments is the sum of all of the voluntary AASL repayments (if any) paid, on or after 1 July in the financial year and before 1 June in that year, in reduction of the AASL debts incurred in that year.

AASL debts incurred is the sum of the amounts of all of the AASL debts (if any) that the person incurred during the first 6 months of the financial year.

former accumulated AASL debt is the person's former accumulated AASL debt in relation to that accumulated AASL debt.

82 Subsection 35(1)

Repeal the following definitions:

- (a) definition of *former accumulated TSL debt*;
- (b) definition of *TSL debt repayments*;
- (c) definition of *TSL debts incurred*.

83 Subsection 35(2)

Omit "TSL", substitute "AASL".

84 Section 36

Omit "TSL" (wherever occurring), substitute "AASL".

85 Section 37 (heading)

Omit "TSL", substitute "AASL".

86 Section 37

Omit "TSL" (wherever occurring), substitute "AASL".

87 Section 38 (heading)

Omit "TSL", substitute "AASL".

88 Section 38

Omit "TSL" (wherever occurring), substitute "AASL".

89 Section 39

Omit “Trade support loan that is”, substitute “Australian apprenticeship support loan that is”.

90 Section 39

Omit “to trade support loan”, substitute “to Australian apprenticeship support loan”.

91 Section 39

Omit “of trade support loan”, substitute “of Australian apprenticeship support loan”.

92 Subsection 40(2)

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

93 Section 41

Omit “TSL” (wherever occurring), substitute “AASL”.

94 Paragraph 42(a)

Omit “TSL” (wherever occurring), substitute “AASL”.

95 Section 43 (heading)

Omit “TSL”, substitute “AASL”.

96 Subsection 43(1)

Omit “a TSL”, substitute “an AASL”.

97 Subsection 43(1)

Omit “accumulated TSL”, substitute “accumulated AASL”.

98 Section 44 (heading)

Omit “TSL”, substitute “AASL”.

99 Section 44

Omit “TSL” (wherever occurring), substitute “AASL”.

100 Subparagraph 45(b)(i)

Omit “TSL” (wherever occurring), substitute “AASL”.

101 Section 46

Omit “TSL” (wherever occurring), substitute “AASL”.

102 Section 47 (heading)

Omit “TSL”, substitute “AASL”.

103 Subsection 47(1)

Omit “*TSL*”, substitute “*AASL*”.

104 Paragraph 47(1)(a)

Omit “TSL”, substitute “AASL”.

105 Paragraph 47A(1)(c)

Omit “TSL”, substitute “AASL”.

106 Paragraph 47C(1)(a)

Omit “accumulated TSL”, substitute “accumulated AASL”.

107 Paragraph 47C(1)(a)

Omit “a TSL”, substitute “an AASL”.

108 Paragraph 47C(2)(a)

Omit “accumulated TSL”, substitute “accumulated AASL”.

109 Paragraph 47C(2)(a)

Omit “a TSL”, substitute “an AASL”.

110 Paragraph 47C(3)(b)

Omit “accumulated TSL”, substitute “accumulated AASL”.

111 Section 48

Omit “TSL” (wherever occurring), substitute “AASL”.

112 Section 52

Omit “TSL” (wherever occurring), substitute “AASL”.

113 Section 52

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

114 Section 53

Omit “TSL”, substitute “AASL”.

115 Paragraph 54(1)(a)

Omit “TSL”, substitute “AASL”.

116 Section 55

Omit “TSL” (wherever occurring), substitute “AASL”.

117 Section 56

Omit “TSL” (wherever occurring), substitute “AASL”.

118 Section 58

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

119 Section 59

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

120 Section 65

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

121 Section 71

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

122 Section 89

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

123 Section 90

Omit “trade support loan” (wherever occurring), substitute “Australian apprenticeship support loan”.

124 Section 105 (heading)

Omit “TSL”, substitute “**Australian Apprenticeships**”.

125 Subsection 105(1)

Repeal the subsection, substitute:

- (1) The Minister may, by legislative instrument, determine a list (the *Australian Apprenticeships Priority List*) specifying:
 - (a) occupations for which; or
 - (b) qualifications leading to occupations for which;in the opinion of the Minister, skilled persons are a priority.

Note: For variation and revocation, see subsection 33(3) of the *Acts Interpretation Act 1901*.

126 Subsections 105(2), (3), (4) and (5)

Omit “TSL” (wherever occurring), substitute “Australian Apprenticeships”.

127 At the end of section 105

Add:

- (6) The Minister must take all reasonable steps to ensure that an instrument is in force under subsection (1) at all times after the commencement of this subsection.
- (7) In determining the Australian Apprenticeships Priority List, the Minister must have regard to any relevant advice given to the Minister by Jobs and Skills Australia under section 9 of the *Jobs and Skills Australia Act 2022* in relation to either of the following matters:
 - (a) Australia’s current and emerging labour market, including advice on workforce needs and priorities;
 - (b) Australia’s current, emerging and future skills and training needs and priorities.

(8) Subsection (7) does not prevent the Minister from having regard to other advice.

128 Subsection 106(2)

Omit “trade support loan”, substitute “Australian apprenticeship support loan”.

Part 2—Consequential amendments

Note: For consequential amendments of the *Student Loans (Overseas Debtors Repayment Levy) Act 2015*, see the *Student Loans (Overseas Debtors Repayment Levy) Amendment Act 2023*.

Bankruptcy Act 1966

129 Paragraph 82(3AB)(b)

Omit “*Trade Support Loans Act 2014* (trade”, substitute “*Australian Apprenticeship Support Loans Act 2014* (Australian apprenticeship”.

Income Tax Assessment Act 1936

130 Paragraph 202(hac)

Omit “*Trade Support Loans Act 2014*”, substitute “*Australian Apprenticeship Support Loans Act 2014*”.

131 Paragraphs 202F(1)(fg) and (fh)

Omit “*Trade Support Loans Act 2014*”, substitute “*Australian Apprenticeship Support Loans Act 2014*”.

Income Tax Assessment Act 1997

132 Section 12-5 (after table item headed “advance expenditure”)

Insert:

Australian apprenticeship support loan

payment made to reduce a debt to the Commonwealth
under the *Australian Apprenticeship Support Loans
Act 2014*, no deduction unless provided as fringe
benefit 26-20

133 Section 12-5 (table item headed “trade support loan”)

Repeal the item.

134 Paragraph 26-20(1)(cd)

Omit “*Trade Support Loans Act 2014*”, substitute “*Australian Apprenticeship Support Loans Act 2014*”.

135 Subsection 995-1(1)

Insert:

accumulated AASL debt has the meaning given by section 35 of the *Australian Apprenticeship Support Loans Act 2014*.

136 Subsection 995-1(1) (definition of *accumulated TSL debt*)

Repeal the definition.

Taxation Administration Act 1953

137 Section 8AAZA

Insert:

compulsory AASL repayment amount has the same meaning as in the *Australian Apprenticeship Support Loans Act 2014*.

138 Section 8AAZA (definition of *compulsory TSL repayment amount*)

Repeal the definition.

139 Paragraph 8AAZLD(ad)

Omit “TSL”, substitute “AASL”.

140 Paragraph 11-1(cd) in Schedule 1

Omit “*Trade Support Loans Act 2014*”, substitute “*Australian Apprenticeship Support Loans Act 2014*”.

141 Paragraph 15-30(cd) in Schedule 1

Omit “TSL”, substitute “AASL”.

142 Paragraph 15-30(cd) in Schedule 1

Omit “*Trade Support Loans Act 2014*”, substitute “*Australian Apprenticeship Support Loans Act 2014*”.

143 Paragraph 45-5(1)(cd) in Schedule 1

Omit “*Trade Support Loans Act 2014*”, substitute “*Australian Apprenticeship Support Loans Act 2014*”.

144 Section 45-340 in Schedule 1 (method statement, step 3AC)

Omit “TSL”, substitute “AASL”.

145 Section 45-375 in Schedule 1 (method statement, step 3AC)

Omit “TSL”, substitute “AASL”.

146 Subsection 250-10(2) in Schedule 1 (table item 36D)

Omit “TSL”, substitute “AASL”.

147 Subsection 250-10(2) in Schedule 1 (table item 36D)

Omit “*Trade Support Loans Act 2014*”, substitute “*Australian Apprenticeship Support Loans Act 2014*”.

148 Subsection 355-65(2) in Schedule 1 (table item 5AA)

Omit “*Trade Support Loans Act 2014*”, substitute “*Australian Apprenticeship Support Loans Act 2014*”.

***Taxation (Interest on Overpayments and Early Payments)
Act 1983***

149 Subsection 3(1)

Insert:

compulsory AASL repayment amount has the same meaning as in the *Australian Apprenticeship Support Loans Act 2014*.

150 Subsection 3(1) (definition of *compulsory TSL repayment amount*)

Repeal the definition.

151 Section 3C (table item 48)

Omit “*Trade Support Loans Act 2014*”, substitute “*Australian Apprenticeship Support Loans Act 2014*”.

152 Subparagraph 8A(1)(a)(iid)

Omit “TSL”, substitute “AASL”.

153 Paragraph 8A(2)(bd)

Omit “TSL”, substitute “AASL”.

154 Subparagraphs 8E(1)(d)(iiic) and (2)(d)(iiic)

Omit “TSL”, substitute “AASL”.

155 Paragraph 12A(1A)(c)

Omit “TSL”, substitute “AASL”.

Part 3—Transitional provisions

156 Transitional—alternative name for trade support loan

If, immediately before the commencement of this item, a loan was known as trade support loan, then, after the commencement of this item:

- (a) the loan may also be known as Australian apprenticeship support loan; and
- (b) a reference to the loan in an instrument or other document is to be construed as including a reference to the loan under the name Australian apprenticeship support loan.

157 Transitional—alternative name for an accumulated TSL debt

If, immediately before the commencement of this item, an amount was known as an accumulated TSL debt, then, after the commencement of this item:

- (a) the amount may also be known as an accumulated AASL debt; and
- (b) a reference to the amount in an instrument or other document is to be construed as including a reference to the amount under the name accumulated AASL debt.

158 Transitional—alternative name for a compulsory TSL repayment amount

If, immediately before the commencement of this item, an amount was known as a compulsory TSL repayment amount, then, after the commencement of this item:

- (a) the amount may also be known as a compulsory AASL repayment amount; and
- (b) a reference to the amount in an instrument or other document is to be construed as including a reference to the amount under the name compulsory AASL repayment amount.

159 Transitional—alternative name for a former accumulated TSL debt

If, immediately before the commencement of this item, an amount was known as a former accumulated TSL debt, then, after the commencement of this item:

- (a) the amount may also be known as a former accumulated AASL debt; and
- (b) a reference to the amount in an instrument or other document is to be construed as including a reference to the amount under the name former accumulated AASL debt.

160 Transitional—alternative name for an instalment of trade support loan

If, immediately before the commencement of this item, an instalment was known as an instalment of trade support loan, then, after the commencement of this item:

- (a) the instalment may also be known as an instalment of Australian apprenticeship support loan; and
- (b) a reference to the instalment in an instrument or other document is to be construed as including a reference to the instalment under the name instalment of Australian apprenticeship support loan.

161 Transitional—alternative name for a repayable TSL debt

If, immediately before the commencement of this item, an amount was known as a repayable TSL debt, then, after the commencement of this item:

- (a) the amount may also be known as a repayable AASL debt; and
- (b) a reference to the amount in an instrument or other document is to be construed as including a reference to the amount under the name repayable AASL debt.

162 Transitional—alternative name for a TSL debt

If, immediately before the commencement of this item, an amount was known as a TSL debt, then, after the commencement of this item:

- (a) the amount may also be known as an AASL debt; and

- (b) a reference to the amount in an instrument or other document is to be construed as including a reference to the amount under the name AASL debt.

163 Transitional—alternative name for a voluntary TSL repayment

If, immediately before the commencement of this item, an amount was known as a voluntary TSL repayment, then, after the commencement of this item:

- (a) the amount may also be known as a voluntary AASL repayment; and
- (b) a reference to the amount in an instrument or other document is to be construed as including a reference to the amount under the name voluntary AASL repayment.

164 Transitional—pre-commencement apprenticeships

- (1) This item applies to a person if:
 - (a) immediately before the commencement of this item, the person was undertaking an apprenticeship through which the person was undertaking a qualification:
 - (i) at a level prescribed by the *Trade Support Loan Rules 2014*; and
 - (ii) leading to an occupation or a qualification specified on the TSL Priority List; and
 - (iii) which met any other requirements prescribed by the *Trade Support Loan Rules 2014*; and
 - (b) immediately after the commencement of the first Australian Apprenticeships Priority List determined under subsection 105(1) of the *Australian Apprenticeship Support Loans Act 2014*, the occupation or qualification is not specified on that list; and
 - (c) immediately before the commencement of this item, a determination was in effect granting the person's application for trade support loan in relation to the apprenticeship.
- (2) The *Australian Apprenticeship Support Loans Act 2014* has effect, in relation to the person, as if the occupation or qualification referred to in subparagraph (1)(a)(ii) of this item were specified on the Australian

Apprenticeships Priority List determined under subsection 105(1) of that Act.

165 Transitional—instruments or documents issued or given by, or on behalf of, the Commissioner of Taxation

If:

- (a) during the period:
 - (i) beginning at the commencement of this item; and
 - (ii) ending on 1 January 2025;
 an instrument or other document is issued or given by, or on behalf of, the Commissioner of Taxation; and
- (b) apart from this item, the instrument or document would be invalid because it includes a reference to one or more things mentioned in column 1 of the following table; and
- (c) the instrument or document would be valid if each reference in the instrument or document to a thing mentioned in column 1 of a particular item of the table were instead a reference to the thing mentioned in column 2 of that item;

the instrument or document has effect as if each reference in the instrument or document to a thing mentioned in column 1 of that item were instead a reference to the thing mentioned in column 2 of that item.

References in the instrument or document

Item	Column 1	Column 2
1	trade support loan	Australian apprenticeship support loan
2	accumulated TSL debt	accumulated AASL debt
3	compulsory TSL repayment amount	compulsory AASL repayment amount
4	former accumulated TSL debt	former accumulated AASL debt
5	instalment of trade support loan	instalment of Australian apprenticeship support loan
6	repayable TSL debt	repayable AASL debt
7	TSL debt	AASL debt
8	voluntary TSL repayment	voluntary AASL repayment

166 Transitional—rules

Without limiting subsection 106(1) of the *Australian Apprenticeship Support Loans Act 2014*, rules made under that subsection may prescribe matters of a transitional nature (including prescribing any saving or application provisions) arising out of the amendments of that Act made by this Schedule.

[*Minister's second reading speech made in—
House of Representatives on 25 May 2023
Senate on 14 June 2023*]

(77/22)
