





# **Treasury Laws Amendment (Miscellaneous Amendments) Rules 2021**

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I, Josh Frydenberg, Treasurer, make the following rules.

Dated                    17 December 2021

Josh Frydenberg  
Treasurer

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## 1 Name

This instrument is the *Treasury Laws Amendment (Miscellaneous Amendments) Rules 2021*.

## 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Note: This table relates only to the provisions of this instrument as originally made.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 *Coronavirus Economic Response Package (Payments and Benefits) Act 2020*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

### *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020*

#### 1 Subsection 4(1)

Insert:

*objection decision* has the same meaning as in section 14ZY of the *Taxation Administration Act 1953*.

*taxation objection* has the same meaning as in section 14ZL of the *Taxation Administration Act 1953*.

#### 2 Section 19

Omit “Despite anything in this Part:”, substitute:

- (1) Subject to subsection (2), despite anything in this Part:”

#### 3 At the end of section 19

Add:

- (2) Subsection (1) does not apply to a payment that is required to give effect to:
- (a) an objection decision; or
  - (b) if a decision of the AAT on the review of an objection decision has become final for the purposes of subsection 14ZZL(1) of the *Taxation Administration Act 1953*—the decision of the AAT; or
  - (c) if an order of a court on an appeal against an objection decision has become final for the purposes of subsection 14ZZQ(1) of the *Taxation Administration Act 1953*—the order of the court;

if the taxation objection related to the relevant objection decision was lodged with the Commissioner on or before 30 November 2021 (disregarding any effect of subsection 14ZX(3) of the *Taxation Administration Act 1953*).