| Sunset Provisions | Updated 16/11/2015 | | Updated 16/11/2015 | Updated 16/11/2016 | Updated 16/11/2017 | Updated 16/11/2018 | Updated 16/11/2019 | Updated 16/11/2020 | Added 16/11/2015 | Added 18/11/2015 | Updated 16/11/2020 | Added 20/11/2015 | Updated 16/11/2021 | Added 20/11/2015 | Added 20/11/2015 | Added 20/11/2015 | Added 20/11/2015 | Added 20/11/2016 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Act title | Column1 | Tax Laws Amendment (2009 Measures No. 5) Act 2009 | Income Tax Rates Amendment (Temporary Flood and Cyclone Reconstruction Levy) Act 2011 | Tax Laws Amendment (Temporary Flood and Cyclone Reconstruction Levy) Act 2011 | Indirect Tax Laws Amendment (Assessment) Act 2012 | Superannuation Legislation Amendment Act 2010 | Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013 | Tax and Superannuation Laws Amendment (2014 Measures No. 1) Act 2014 | Tax and Superannuation Laws Amendment (2014 Measures No. 1) Act 2014-2 | Tax Laws Amendment (2011 Measures No. 2) Act 2011 | Tax Laws Amendment (2011 Measures No. 4) Act 2011 | Tax Laws Amendment (2011 Measures No. 7) Act 2011 | Tax Laws Amendment (2010 Measures No. 2) Act 2010 | Superannuation Laws Amendment (MySuper Capital Gains Tax Relief and Other Measures) Act 2013 | Minerals Resource Rent Tax Repeal and Other Measures Act 2014 | Temporary Budget Repair Levy legislation | Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015 | Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015 | Tax Laws Amendment (Small Business Measures No. 2) Act 2015 | Tax Laws Amendment (Research and | Column2 |
| Provision | | Part 2 of Schedule 6 | Schedule 2 | Schedule 2 | Division 4, Part 1 of Schedule 1 | Schedule 2, Part 2, Division 2 | Various | Part 2 of Schedule 4 | Part 2 of Schedule 3 | Part 3 of Schedule 1 | Schedules 1 and 3 | Part 2 of Schedule 2 | Schedule 5 | Schedule 1, Part 3 | Schedules 7, 8 and 9 | 15 Acts amending the income tax and related legislation | Schedule 6 | Schedule 4 | Part 2 of Schedule 1 | Part 2 of Schedule 2 |
| Subject Matter | | Personal Tax | Personal Tax | Personal Tax | Indirect taxes | Superannuation | Taxation | Deductible gift recipients | Personal tax | Deductible gift recipients | Various | Pacific Seasonal Worker Pilot Scheme | Tax exempt entities | Superannuation | Low income superannuation contribution, income support bonus and Schoolkids bonus | Income tax and related legislation | Schedule 6—Exploration development incentive | Tax exempt entities | Capital allowances | Research and Development |
| Provision details (provided by OPC) | | Items 6 and 7 repeal on 1 July 2016 provisions of the Income Tax Assessment Act 1997 relating to deductible gifts relating to the 2009 Victorian bushfires. | Schedule 2 is named "Sunsetting". It repeals a provision of the Income Tax Rates Act 1986 that establishes the rate of a temporary flood and cyclone reconstruction levy for the 2011-12 financial year. | Schedule 2 to this Act is named "Sunsetting". It repeals provisions of the *Income Tax Assessment Act 1997* and *Income Tax (Transitional Provisions) Act 1997* that relate to a specific natural disaster/s. | Division 4, Part 1 of Schedule 1 inserts 2 provisions, both named "sunsetting provision", into the *Tax Administration Act 1953* in relation to fuel tax. The new provisions are located at s105-50(4) and s105-55(6) in that Act and operate on 1 January 2017. They include a note that refers to Part 2 of Schedule 1 to the amending Act. | Schedule 2, Part 2, Division 2 of this Act is named "Sunsetting on 1 January 2017". It repeals provisions of the *Income Tax Assessment Act 1997* and *Income Tax (Transitional Provisions) Act 1997* that relate to the 2007-08 to 2010-11 income years. | This Act has several parts named "sunsetting" that repeal specific provisions of the Income Tax Assessment Act 1997. Schedule 4 of the Act, which deals with deductible gift recipients, repeals some provisions on 1 July 2022 and others on 1 July 2023. Schedule 2 of the Act, which deals with ex-gratia payments for natural disasters, repeals some provisions on 1 July 2016 and others on 1 July 2017. | Part 2 of Schedule 4 to this Act is named "Sunsetting on 17 December 2018". It repeals provisions of the Income Tax Assessment Act 1997 that relate to deductible gift recipients. | Part 2 of Schedule 3 to this Act repeals provisions of the Income Tax law that relate to the Medical Expenses Tax offset | Part 3 of Schedule 1 to this Act is named "Sunsetting on 17 December 2016". It repeals provisions of the Income Tax Assessment Act 1997 that relate to deductible gift recipients. | Schedule 1 Part 2 is named "Sunsetting on 1 July 2016" and repeals provisions of the *Taxation Administration Act 1953* that relate to a GDP adjustment. Schedule 1 Part 2 Division 2 is named "Sunsetting on 1 January 2017" and repeals transitional provisions of the *Income Tax (Transitional Provisions) Act 1997* . | Part 2 is named "Amendments commencing on 1 July 2016" and repeals provisions of the *Income Tax Rates Act 1986* relating to pacific seasonal workers. Those provisions applied to the 2011-12 income year. | Part 2 of Schedule 5 is named "Sunsetting on 1 January 2018". It repeals provisions of the *Income Tax Assessment Act 1997* relating to the Global Carbon Capture and Storage Institute Ltd. | Schedule 1 enacts provisions for loss relief and asset roll over for transfer of amounts to a MySuper product. Part 3 of Schedule 1 repeals these provisions as of 2 July 2019. | Repeals take effect on 31 December 2016 and 1 July 2017. | The levy applies to the 2014-15, 2015-16 and 2016-17 income years. | Schedule 6 inserts Division 418 into the *Income Tax Assessment Act 1997*, dealing with Exploration Development Incentive, which is available only for the the 2015-16, 2016-17 or 2017-18 income year. Schedule 6 also includes automatic repeals of Division 418 and associated provisions elsewhere in the | Part 2 of Schedule 4 is named "Sunsetting on 1 July 2021". It repeals provisions of the *Income Tax Assessment Act 1997* relating to the Global Infrastructure Hub Ltd. Those provisions are limited to amounts included in assessable income: (a) on or after 24 December 2014; and (b) before 1 July 2019. | This Part repeals various provisions relating to increased access to accelerated depreciation for assets acquired from 12 May 2015 to 30 June 2017. | This Part repeals various provisions relating to reduced availability of the research and development tax concession. | |
| Division | | RG / SBTD & RG /LDP | RG / PRID & RG /LDP | RG / PRID & RG /LDP | RG / SBTD & RG / LDP | RG / PRID & RG /LDP | RG / PRID & RG / SBTD & RG / LDP | RG / SBTD & RG / LDP | RG / PRID & RG /LDP | RG / SBTD & RG / LDP | RG / SBTD & RG / PRID & RG / LDP | RG / PRID & RG / LDP | RG / SBTD & RG / LDP | RG / PRID & RG / LDP | RG/Law Design Practice | RG / PRID & RG / LDP | RG / CTD & RG / LDP | RG / SBTD & RG / LDP | RG / SBTD & RG / LDP | RG / SBTD & RG / LDP |
| Relevance (provided by OPC) | | | Relevant amendments will commence on 1 July 2016. The provisions apply to, but are not inserted into, the Principal Act. | Relevant amendments will commence on 1 July 2016. The repealing provisions apply to, but are not inserted into, the Principal Act. | This amending Act looks to be either commenced or unable to commence but has not yet been repealed, so it is still listed on ComLaw as current. | Relevant amendments will commence on 1 July 2017. The provisions apply to, but are not inserted into, the Principal Act. | Relevant amendments will commence between 1 July 2016 and 1 July 2023. The provisions apply to, but are not inserted into, the Principal Act. | Relevant amendments will commence on 17 December 2018. The provisions apply to, but are not inserted into, the Principal Act. | | Relevant amendments will commence on 1 July 2016. The provisions apply to, but are not inserted into, the Principal | Relevant amendments will commence on 1 July 2016 and 1 January 2017. Repealing provisions apply to, | | | Relevant amendments will commence on 1 January 2018. The provisions apply to, but are not inserted into, the Principal | | Repeals take effect on 31 December 2016 and 1 July 2017. | The levy applies to the 2014-15, 2015-16 and 2016-17 income years. | Relevant amendments commence on 1 July 2020. | Relevant amendments will commence on 1 July 2021 The provisions apply to, but are not inserted into, the | The repeals take effect on 1 July 2019 and 1 July 2022. | The repeals take effect on 1 July 2024. | |
| Sun-future date | | 1/07/2016 | 1/07/2016 | 1/07/2016 | n/a | 1/07/2017 | 1/07/2016 | 17/12/2018 | 1/07/2019 | 1/07/2016 | 1/07/2016 | 1/07/2016 | 1/01/2018 | 2/07/2019 | 31/12/2016 | 30/06/2017 | 30/06/2018 | 1/01/2019 | 30/06/2017 | 1/07/2024 |
| 1. What work has been done towards preparing for the activation of sunset provisions? If no work has commenced, why not? | | None. No work is required - the provisions being repealed are no longer inoperative. | None. No work is required - the provisions being repealed are now inoperative. | None. No work is required - the provisions being repealed are now inoperative. | None. The provisions are not strictly sunset provisions, they are transitional provisions that will be automatically repealed. | None. The provisions are not strictly sunset provisions, they are transitional provisions that will be automatically repealed. | None. The provisions are not strictly sunset provisions, they are transitional provisions that will be automatically repealed. | None. The provisions are not strictly sunset provisions, they are transitional provisions that will be automatically repealed. | None. The provisions are not strictly sunset provisions, they repeal provisions that no longer apply after the 2018-2019 income year. | Policy settings have not changed. | None. The provisions are not strictly sunset provisions, they are transitional provisions that will be automatically repealed. | None. No work is required - the provisions being repealed are now inoperative. | None. The provisions are not strictly sunset provisions, they are transitional provisions that will be automatically repealed. | None. Policy settings have not changed, so there is no need. | None. Policy settings have not changed, so there is no need. | None. Policy settings have not changed, so there is no need. | None. Policy settings have not changed, so there is no need. | None. Policy settings have not changed, so there is no need. | None. Policy settings have not changed, so there is no need. | None. Policy settings have not changed, so there is no need. |
| 2. Has any consideration been given to delaying or altering the sunset provisions? | | Policy settings have not changed, so there is no need to delay the automatic repeal. | No. | No. | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic repeal. | No. | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic | Policy settings have not changed, so there is no need to delay the automatic | Policy settings have not changed, so there is no need to delay the automatic repeal. | Policy settings have not changed, so there is no need to delay the automatic | Policy settings have not changed, so there is no need to delay |
| 3. Please provide a schedule or a workplan for the sunset provisions becoming active | | n/a | No workplan has been prepared or is required. | No workplan has been prepared or is required. | n/a | n/a | n/a | n/a | n/a | n/a | n/a | No workplan has been prepared or is required. | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 4. When did/will this work begin? | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 5. When is/was the review due to commence. | | n/a | No review is required - provisions were intended to operate for a time limited period only. | No review is required - provisions were intended to operate for a time limited period only. | n/a | n/a | n/a | n/a | n/a | n/a | n/a | No review is required - provisions were intended to operate for a time limited | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 6. What is the expected report date. | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 7. Who is the minister responsible for the review | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 8. What department is responsible for the review | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 9. List the specific clauses or legislation under review caused by the statutory provision. | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 10. List the terms of reference | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 11. What is the scope of the review | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 12. Who is conducting the review. How were they selected? What are the legislated obligation for the selection of the person to conduct | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 13. What is the budgeted, projected or expected costs of the review? | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 14. When was the Minister briefed on this matter? | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 15. What decision points are necessary for the minister on the | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 16. List the number of officers, and their classification level, involved in conducting the review | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| 17. Will the report be tabled in Parliament or made public. If so, | | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |