Sunset Provisions

Act title	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 (Resolution of Complaints) Act 1998	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 Laws Amendment (2007 Measures No. 4) Act 2007	Tax Laws Amendment (2008 Measures No. 6) Act 2009	Tax Laws Amendment (2009 Measures No. 1) Act 2009	Tax Laws Amendment (2009 Measures No. 2) Act 2009	Tax Laws Amendment (2009 Measures No. 3) Act 2009	Tax Laws Amendment (2009 Measures No. 6) Act 2010	Tax Laws Amendment (2011 Measures No. 1) Act 2011	Tax Laws Amendment (2011 Measures No. 4) Act 2010	Tax Laws Amendment (2010 Measures No. 2) Act 2010
Treasury	Schedule 2	Schedule 2	Division 4, Part 1 of Schedule 1	Schedule 1	Schedule 2, Part 2, Division 2	Various	Part 2 or Schedule 4	Part 7, Schedule 1	Division 2, Part 1 of Schedule 5	Part 2 of Schedule 1	Various	Part 2 of Schedule 1	Part 2 of Schedule 5	Schedules 1 and 2	Schedules 1 and 3	Schedule 5
Subject Matter	Personal Tax	Personal Tax	Indirect taxes	Superannuation	Superannuation	Taxation	Deductible gift recipients	International tax	Personal Tax	Tax administration	Taxation	Tax administration	Personal Tax	Personal Tax	Various	Tax exempt entities
Provision details (provided by OPC)	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 1 inserts a new Part 7A into the Superannuation (Resolution of Complaints) Act 1993 including a new section 48F, which is named "sunset clause" and which sunsets Part 7A on a date to be fixed by proclamation. The amending Act commenced on 11 December 1998. The principal Act no longer contains a Part 7A or s48F.	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 2019 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 7, Schedule 1 is named "Sunsetting" and repeals Division 770 of the Income Tax (Transitional Provisions) Act 1997. The relevant provision commenced on 30 June 2014 and the repealed material is no longer in the current compilation of the principal Act.	Division 2, Part 1 of Schedule 5 is named "Sunsetting on 1 July 2011". It repeals provisions of the Income Tax Assessment Act 1936 and Income Tax Assessment Act 1997 relating to specific natural disaster/s.	Part 2 of Schedule 1 is named "Sunsetting on 1 July 2013". It repeals provisions of the *Taxation Administration Act 1953* relating to PAYG instalments for small business.	Schedule 4 Part 2 is named "Sunsetting on 1 July 2014" and Schedule 8 Part 2 is named "Sunsetting on 1 July 2011". Both schedules repeal provisions of the Income Tax Assessment Act 1997 and have commenced in full.	Part 2 of Schedule 1 is named "Sunsetting on 1 July 2014". It repeals provisions of the *Taxation Administration Act 1953* relating to PAYG instalments.	Part 2 of Schedule 5 is named "Sunsetting on 1 July 2011". It repeals provisions of the Income Tax Assessment Act 1997 relating to a specific natural disaster/s.	Schedule 1 and Schedule 2 both have a Part 2 named "Sunsetting on 1 July 2014" that repeal provisions of the *Income Tax Assessment Act 1997* that relate to a specific natural disaster/s.	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 3 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 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.
Division	RG / PRID & RG /LDP	RG / PRID & RG /LDP	RG / SBTD & RG / LDP	MG / FSSD	RG / PRID & RG /LDP	RG / PRID & RG / SBTD & RG / LDP	RG / SBTD & RG / LDP	RG / CITD & RG / LDP	RG / PRID & RG / LDP	RG / SBTD & RG / LDP	RG / SBTD & RG / PRID & RG / LDP	RG / SBTD & RG / LDP	RG / PRID & RG / LDP	RG / PRID & RG / LDP	RG / SBTD & RG / PRID & 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.	This amending Act looks to have commenced in full 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.	This amending Act looks to have commenced in full but has not yet been repealed, so it is still listed on ComLaw as current.	This amending Act looks to have commenced in full but has not yet been repealed, so it is still listed on ComLaw as current.	This amending Act looks to have commenced in full but has not yet been repealed, so it is still listed on ComLaw as current.	This amending Act looks to have commenced in full but has not yet been repealed, so it is still listed on ComLaw as current.	This amending Act looks to have commenced in full but has not yet been repealed, so it is still listed on ComLaw as current.	This amending Act looks to have commenced in full but has not yet been repealed, so it is still listed on ComLaw as current.	This amending Act looks to have commenced in full but has not yet been repealed, so it is still listed on ComLaw as current.	Relevant amendments will commence on 1 July 2016 and 1 January 2017. Repealing provisions apply to, but are not inserted into, the Principal Act.	Relevant amendments will commence on 1 January 2018. The provisions apply to, but are not inserted into, the Principal Act.
1st future date	1/07/2016	1/07/2016	n/a	n/a	1/07/2017	1/07/2016	17/12/2018	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1/07/2016	1/01/2018
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 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.	The sunsetting has already occurred and Part 7A was repealed by Act No. 116, 2003	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. No work is required - the provisions have sunset and have now been repealed.	None. No work is required - the provisions have sunset and have now been repealed.	None. No work is required - the provisions have sunset and have now been repealed.	None. No work is required - the provisions have sunset and have now been repealed.	None. No work is required - the provisions have sunset and have now been repealed.	None. No work is required - the provisions have sunset and have now been repealed.	None. No work is required - the provisions have sunset and have now been 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.
2. Has any consideration been given to delaying or alerting the sunset provisions?	No.	No.	Policy settings have not changed, so there is no need to delay the automatic repeal.	n/a	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.	No.	No.	No.	No.	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.
3. Please provide a schedule or a workplan for the sunset provisions becoming active	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	No workplan has been prepared or is required.	No workplan has been prepared or is required.	No workplan has been prepared or is required.	No workplan has been prepared or is required.	No workplan has been prepared or is required.	No workplan has been prepared or is required.	No workplan has been prepared or is required.	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
5. When is/was the review due to commence.	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	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.	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.	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.	No review is required - provisions were intended to operate for a time limited period only.	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
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
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
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
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
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
12. Who is conducting the review. How were they selected? What are the legislated obligation for the selection of the person to conduct 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
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
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
15. What decision points are upcoming for the minister 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
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