



Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Declaration 2020

made under the *Income Tax Assessment Act 1997*

Compilation No. 2

Compilation date: 24 August 2021

Includes amendments up to: *Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Amendment Declaration (No. 2) 2021*

Prepared by The Treasury

About this compilation

This compilation

This is a compilation of the *Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Declaration 2020* that shows the text of the law as amended and in force on 24 August 2021 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Part 1—Preliminary	1
1 Name	1
3 Authority.....	1
4 Definitions	1
Part 2—Eligible State and Territory small business COVID-19 grant programs	2
5 Declared as eligible programs.....	2
Endnotes	3
Endnote 1—About the endnotes	3
Endnote 2—Abbreviation key	4
Endnote 3—Legislation history	5
Endnote 4—Amendment history	6

Part 1—Preliminary

1 Name

This instrument is the *Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Declaration 2020*.

3 Authority

This instrument is made under the *Income Tax Assessment Act 1997*.

4 Definitions

Note: Paragraph 13(1)(b) of the *Legislation Act 2003* has the effect that expressions have the same meaning in this instrument as in the *Income Tax Assessment Act 1997* as in force from time to time.

In this instrument:

the Act means the *Income Tax Assessment Act 1997*.

Section 5

Part 2—Eligible State and Territory small business COVID-19 grant programs

5 Declared as eligible programs

Under subsection 59-97(3) of the Act, each item of the following table declares a grant program of the State or Territory specified in the item to be an eligible program for the purposes of paragraph 59-97(1)(b) of the Act.

Item	Declared eligible grant program	State or Territory administering the program
10	2021 COVID-19 business grant	New South Wales
11	2021 COVID-19 JobSaver payment	New South Wales
12	2021 COVID-19 micro-business grant	New South Wales
13	NSW Performing Arts COVID Support Package	New South Wales
21	Alpine Business Fund	Victoria
21A	Alpine Resorts Support Program (Streams 1, 2 and 3)	Victoria
21AB	Business Continuity Fund	Victoria
21B	Business Costs Assistance Program Round Two	Victoria
21BA	Business Costs Assistance Program Round Two – July Extension	Victoria
22	Business Support Fund 3	Victoria
22A	Impacted Public Events Support Program	Victoria
22B	Independent Cinema Support Program	Victoria
23	Licensed Hospitality Venue Fund	Victoria
23A	Licensed Hospitality Venue Fund 2021	Victoria
23AA	Licensed Hospitality Venue Fund 2021 – July Extension	Victoria
23B	Live Performance Support Program	Victoria
24	Melbourne City Recovery Fund—Small business reactivation grants	Victoria
25	Outdoor Eating and Entertainment Package	Victoria
25A	Small Business COVID Hardship Fund	Victoria
26	Sole Trader Support Fund	Victoria
27	Sustainable Event Business Program	Victoria

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	
exp = expires/expired or ceases/ceased to have effect	reloc = relocated
F = Federal Register of Legislation	renum = renumbered
gaz = gazette	rep = repealed
LA = <i>Legislation Act 2003</i>	rs = repealed and substituted
LIA = <i>Legislative Instruments Act 2003</i>	s = section(s)/subsection(s)
(md) = misdescribed amendment can be given effect	Sch = Schedule(s)
(md not incorp) = misdescribed amendment cannot be given effect	Sdiv = Subdivision(s)
mod = modified/modification	SLI = Select Legislative Instrument
No. = Number(s)	SR = Statutory Rules
	Sub-Ch = Sub-Chapter(s)
	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Declaration 2020	24 December 2020 (F2020L01709)	25 December 2020	—
Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Amendment Declaration (No. 1) 2021	20 July 2021 (F2021L01002)	21 July 2021	—
Income Tax Assessment (Eligible State and Territory COVID-19 Economic Recovery Grant Programs) Amendment Declaration (No. 2) 2021	23 August 2021 (F2021L01178)	24 August 2021	—

Endnote 4—Amendment history

Provision affected	How affected
section 2	rep s48D LA
section 5, table items 10, 11, 12, 13	ad F2021L01178
section 5, table item 21A	ad F2021L01002; am F2021L01178
section 5, table item 21B	ad F2021L01002
section 5, table item 21BA	ad F2021L01178
section 5, table items 22A and 22B	ad F2021L01002
section 5, table item 23A	ad F2021L01002
section 5, table item 23AA	ad F2021L01178
section 5, table item 23B	ad F2021L01002
section 5, table item 25A	ad F2021L01178
section 5, table item 27	ad F2021L01002