



# **Taxation Administration Amendment (Defence Related International Obligations and Other Matters — Indirect Tax Refunds) Determination 2021**

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I, Peter Dutton, Minister for Defence, make the following Determination.

Dated                      30 August 2021

Peter Dutton  
Minister for Defence

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## 1 Name

This instrument is the *Taxation Administration Amendment (Defence Related International Obligations and Other Matters — Indirect Tax Refunds) Determination 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. <i>The whole of this instrument.</i> | <i>On the day after this instrument is registered.</i> |              |

Note: This table relates only to the provisions of this instrument as originally made.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 section 105-120 in Schedule 1 to the *Taxation Administration Act 1953*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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## Schedule 1—Amendments

### *Taxation Administration (Defence Related International Obligations and Other Matters — Indirect Tax Refunds) Determination 2018*

#### **1 Section 4 (definition of *Australia Singapore Military Training Initiative*)**

Omit “set out in the Memorandum of Understanding between the Government of Australia and the Government of the Republic of Singapore signed in Canberra on 13 October 2016”, substitute “governed by the Agreement between the Government of Australia and the Government of the Republic of Singapore concerning Military Training and Training Area Development in Australia signed on 23 March 2020 and entered into force on 10 December 2020”.

#### **2 Section 4 (definition of *development activities*)**

Omit “described in Part III of the Memorandum of Understanding between the Government of Australia and the Government of the Republic of Singapore signed in Canberra on 13 October 2016”, substitute “governed by Part III of the Agreement between the Government of Australia and the Government of the Republic of Singapore concerning Military Training and Training Area Development in Australia signed on 23 March 2020 and entered into force on 10 December 2020”.