



Tax Laws Amendment (Gifts) Act 2015

No. 177, 2015

**An Act to amend the law relating to taxation, and
for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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Tax Laws Amendment (Gifts) Act 2015

No. 177, 2015

An Act to amend the law relating to taxation, and for related purposes

[Assented to 11 December 2015]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Tax Laws Amendment (Gifts) Act 2015*.

2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with
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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 Act	The day this Act receives the Royal Assent.	11 December 2015

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Deductible gift recipients

Income Tax Assessment Act 1997

1 Subsection 30-80(2) (at the end of the table)

Add:

9.2.26 International Jewish Relief Limited the gift must be made on or
after 1 January 2015

2 Section 30-105 (at the end of the table)

Add:

13.2.22 National Apology Foundation the gift must be made
Ltd on or after 1 January
2015

3 Section 30-315 (after table item 63)

Insert:

63AA International Jewish Relief Limited item 9.2.26

4 Section 30-315 (after table item 73)

Insert:

73AAAA National Apology Foundation Ltd item 13.2.22

[*Minister's second reading speech made in—
House of Representatives on 12 November 2015
Senate on 25 November 2015*]

(196/15)
