





# **Treasury Laws Amendment (OECD Multilateral Instrument) Act 2018**

**No. 83, 2018**

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

Note: An electronic version of this Act is available on the Federal Register of Legislation  
(<https://www.legislation.gov.au/>)



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# Treasury Laws Amendment (OECD Multilateral Instrument) Act 2018

No. 83, 2018

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

[Assented to 24 August 2018]

The Parliament of Australia enacts:

### 1 Short title

This Act is the *Treasury Laws Amendment (OECD Multilateral Instrument) Act 2018*.

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## 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 column 2 of the table. Any other statement in column 2 has effect according to its terms.

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. The whole of this Act	The day this Act receives the Royal Assent.	24 August 2018

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Amendments**

### **Part 1—Multilateral Convention**

#### *International Tax Agreements Act 1953*

##### **1 Subsection 3AAA(1)**

Insert:

*Multilateral Convention* means the *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting* done at Paris on 7 June 2017.

Note: In 2018, the text of this convention was accessible through the Australian Treaties Library on the AustLII website ([www.austlii.edu.au](http://www.austlii.edu.au)).

##### **2 Subsection 5(1) (after table item dealing with Mexican agreement)**

Insert:

Multilateral Convention	nil
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## Part 2—Technical amendments

### *International Tax Agreements Act 1953*

#### **3 Subsection 3AAA(1) (note to the definition of *German agreement*)**

Repeal the note, substitute:

Note: The text of this agreement (including the protocol) is set out in Australian Treaty Series 2016 No. 23 ([2016] ATS 23).

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*[Minister's second reading speech made in—  
House of Representatives on 28 March 2018  
Senate on 15 August 2018]*

(66/18)

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