



# **Treasury Laws Amendment (Tax Integrity and Other Measures No. 2) Act 2018**

**No. 84, 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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No. 84, 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 (Tax Integrity and Other Measures No. 2) Act 2018*.

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No. 84, 2018      *Treasury Laws Amendment (Tax Integrity and Other Measures No. 2) Act 2018*      1

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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 first 1 January, 1 April, 1 July or 1 October to occur after the day this Act receives the Royal Assent.	1 October 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Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 3—Strengthening the integrity of the film producer offset**

### ***Income Tax Assessment Act 1997***

#### **1 After subsection 376-170(3)**

Insert:

- (3A) Expenditure incurred for the purchase of services is not covered by item 4 of the table in subsection (2) if the services are, to any extent, performed by an individual who is not an Australian resident.

#### **2 Application of amendment**

The amendment made by this Schedule applies in relation to films commencing principal photography on or after 1 July 2018.