



# **Superannuation (Self Managed Superannuation Funds) Taxation Act 1987**

**Act No. 97 of 1987 as amended**

This compilation was prepared on 23 October 2003  
taking into account amendments up to Act No. 101 of 2003

The text of any of those amendments not in force  
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be  
affected by application provisions that are set out in the Notes section

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# **An Act relating to taxation in respect of certain superannuation funds, and for related purposes**

## **Part I—Preliminary**

### **1 Short title** [see Note 1]

This Act may be cited as the *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987*.

### **2 Commencement** [see Note 1]

This Act shall come into operation on a day to be fixed by Proclamation.

### **3 Interpretation**

(1) In this Act:

*fund or unit trust affected by a reviewable decision*, in relation to a reviewable decision, means the fund or unit trust in relation to which the decision was made.

*reviewable decision* means a decision of the Commissioner of Taxation under section 15DF.

*trustee*, in relation to a fund or trust, has the same meaning as in the *Superannuation Industry (Supervision) Act 1993*.

*year of income*, in relation to a fund or unit trust, means a period that is, for the purposes of the Tax Act, the year of income of the fund or unit trust that commenced on 1 July 1986 or a subsequent year of income.

Section 3A

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**3A Crown to be bound**

- (1) This Act binds the Crown in right of the Commonwealth, of each of the States, of the Australian Capital Territory, of the Northern Territory and of Norfolk Island.
- (2) Nothing in this Act renders the Crown in right of the Commonwealth, of a State, of the Australian Capital Territory, of the Northern Territory or of Norfolk Island liable to be prosecuted for an offence.

## **Part III—Functions of the Commissioner of Taxation**

### **9 General administration of Act**

Subject to any directions of the Minister, the Commissioner of Taxation shall have the general administration of this Act.

## Part IIIAA—Collection of superannuation (self managed funds) levy

### 15DAA Definitions

In this Part:

*late payment penalty* means penalty payable under section 15DC.

*levy* means the levy imposed by the *Superannuation (Self Managed Superannuation Funds) Supervisory Levy Imposition Act 1991*.

*self managed superannuation fund* has the meaning given by subsection 10(1) of the *Superannuation Industry (Supervision) Act 1993*.

### 15DA Liability to levy

A trustee of a self managed superannuation fund who lodges a return under section 36A of the *Superannuation Industry (Supervision) Act 1993* is liable to pay a levy on that lodgment.

### 15DB When levy due for payment

- (1) Levy payable by a person on the lodgment of a particular return is due and payable on the day specified in the regulations for the purposes of this subsection.
- (1A) Without limiting subsection (1), the regulations may provide that levy is due and payable on a day specified in a written notice given to the person by the Commissioner of Taxation.
- (2) The specified day must not be earlier than 21 days after the day on which the notice is given.



### **15DC Penalty for non-payment of levy**

- (1) If any levy payable by a person in relation to a return for a year of income remains unpaid throughout the whole or a part of:
- (a) the calendar month beginning at the start of the day after the day on which the levy became due and payable; or
  - (b) a later calendar month;

the person is liable to pay to the Commonwealth, in respect of that calendar month, by way of penalty, the monthly amount specified in, or worked out in a manner specified in, regulations for the purposes of this subsection.

Note: *Calendar month* is defined by section 22 of the *Acts Interpretation Act 1901*.

#### *Maximum amount of penalty*

- (2) The amount for a calendar month must not exceed \$25.
- (4) Late payment penalty for a calendar month is due and payable at the end of the calendar month.

### **15DD Recovery of levy etc.**

The following amounts may be recovered by the Commonwealth as debts due to the Commonwealth:

- (a) levy that is due and payable;
- (b) late payment penalty that is due and payable.

### **15DE Payment of levy and late payment penalty**

Levy and late payment penalty are payable to the Commissioner of Taxation.

Note: Levy and late payment penalty may be payable to APRA because of section 252G of the *Superannuation Industry (Supervision) Act 1993*.

Section 15DF

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**15DF Remission of levy and penalties**

The Commissioner of Taxation may remit the whole or a part of the following:

- (a) an amount of levy;
- (b) an amount of late payment penalty.

**15DH Exempting laws ineffective**

- (1) Nothing in a law passed before the commencement of this section exempts a person from liability to levy.
- (2) A law, or a provision of a law, passed after the commencement of this section that purports to exempt a person from liability to pay taxes under laws of the Commonwealth or to pay certain taxes under those laws that include levy, other than a law or a provision that expressly exempts a person from liability to pay levy, is not to be construed as exempting the person from liability to pay levy.

**Part IV—Miscellaneous****16 Review of certain decisions**

- (1) The trustees of a fund or unit trust that is affected by a reviewable decision of the Commissioner of Taxation may, if dissatisfied with the decision, by notice given to the Commissioner of Taxation within the period of 21 days after the day on which the trustees of the fund or unit trust first receive notice of the decision, or within such further period as the Commissioner of Taxation allows, request the Commissioner of Taxation to reconsider the decision.
- (2) There shall be set out in the request reasons for making the request.
- (3) Upon receipt of the request, the Commissioner of Taxation shall reconsider the decision and may, subject to subsection (4), confirm or revoke the decision or vary the decision in such manner as the Commissioner of Taxation thinks fit.
- (4) Where the Commissioner of Taxation does not confirm, revoke or vary a decision before the expiration of the period of 21 days after the day on which the Commissioner of Taxation received the request under subsection (1) to reconsider the decision, the Commissioner of Taxation shall, upon the expiration of that period, be deemed to have confirmed the decision under subsection (3).
- (5) Where the Commissioner of Taxation confirms, revokes or varies a decision before the expiration of the period referred to in subsection (4), the Commissioner of Taxation shall, by notice served on the applicant, inform the applicant of the result of the reconsideration of the decision and the reasons for confirming, varying or revoking the decision, as the case may be.
- (6) Applications may be made to the Administrative Appeals Tribunal for review of decisions of the Commissioner of Taxation that have been confirmed or varied under subsection (3).

Section 17

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- (7) Where a decision is deemed, by reason of the operation of subsection (4), to be confirmed, section 29 of the *Administrative Appeals Tribunal Act 1975* applies as if the prescribed time for making application for review of the decision were the period commencing on the day on which the decision is deemed to be confirmed and ending on the twenty-eighth day after that day.
- (8) Where a request is made under subsection (1) in respect of a reviewable decision, section 41 of the *Administrative Appeals Tribunal Act 1975* applies as if the making of the request were the making of an application to the Administrative Appeals Tribunal for a review of that decision.
- (9) The hearing of a proceeding relating to a reviewable decision shall take place in private and the Administrative Appeals Tribunal may, by order:
  - (a) give directions as to the persons who may be present; and
  - (b) give directions of a kind referred to in paragraph 35(2)(b) or (c) of the *Administrative Appeals Tribunal Act 1975*.

**17 Statements to accompany notification of decisions**

- (1) Where notice in writing is given to the trustees of a fund or unit trust affected by a reviewable decision that the reviewable decision has been made, that notice shall include a statement to the effect that:
  - (a) the trustees may, if dissatisfied with the decision, seek a reconsideration of the decision by the Commissioner of Taxation in accordance with subsection 16(1); and
  - (b) the trustees may, subject to the *Administrative Appeals Tribunal Act 1975*, if dissatisfied with a decision made by the Commissioner of Taxation upon that reconsideration confirming or varying the first-mentioned decision, make application to the Administrative Appeals Tribunal for review of the decision so confirmed or varied.

- (2) Where the Commissioner of Taxation confirms or varies a reviewable decision under subsection 16(3) and gives to the trustees of a fund or unit trust notice in writing of the confirmation or variation of the decision, that notice shall include a statement to the effect that the trustees or the person may, subject to the *Administrative Appeals Tribunal Act 1975*, if dissatisfied with the decision so confirmed or varied, make application to the Administrative Appeals Tribunal for review of the decision.
- (3) Any failure to comply with the requirements of subsections (1) and (2) in relation to a reviewable decision or a decision under subsection 16(3) does not affect the validity of that decision.

## **22 Regulations**

- (1) The Governor-General may make regulations, not inconsistent with this Act, prescribing matters:
  - (a) required or permitted by this Act to be prescribed; or
  - (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act;and, in particular:
  - (e) providing for exemptions from levy and for remissions of levy; and
  - (f) providing for the manner of payment for levy and other amounts payable to the Commonwealth under this Act; and
  - (g) providing for the refund (or other application) of overpayments.



**Table of Acts**

**Notes to the *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987***

**Note 1**

The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* as shown in this compilation comprises Act No. 97, 1987 amended as indicated in the Tables below.

The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was modified by the Superannuation Industry (Supervision) (Transitional Provisions) Regulations (1993 No. 352 as amended). The modifications made by the Regulations are not incorporated in this compilation.

The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was modified by the Superannuation Industry (Supervision) Regulations (1994 No. 57 as amended). The modifications made by the Regulations are not incorporated in this compilation.

All relevant information pertaining to application, saving or transitional provisions prior to 8 October 1999 is not included in this compilation. For subsequent information *see* Table A.

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Occupational Superannuation Standards Act 1987</i>	97, 1987	5 Nov 1987	21 Dec 1987 (see <i>Gazette</i> 1987, No. S347)	
<i>Taxation Laws Amendment Act (No. 4) 1987</i>	138, 1987	18 Dec 1987	S. 6 and Parts IV, V (ss. 63–88): (a) Remainder: Royal Assent	—
<i>Taxation Laws Amendment Act (No. 2) 1989</i>	97, 1989	30 June 1989	30 June 1989	—
<i>Taxation Laws Amendment (Superannuation) Act 1989</i>	105, 1989	30 June 1989	S. 5(o): 18 Dec 1987 Remainder: (b)	—

Notes to the *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987*

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Occupational Superannuation (Reasonable Benefit Limits) Amendment Act 1990</i>	61, 1990	16 June 1990	Ss. 3–6 and 8–12: 1 July 1990 (c) S. 7: 30 June 1989 (c)	—
<i>Taxation Laws Amendment Act (No. 5) 1990</i>	135, 1990	28 Dec 1990	Part 4 (ss. 34–36): 25 Jan 1991 (d)	—
<i>Occupational Superannuation Laws Amendment Act 1991</i>	55, 1991	24 Apr 1991	24 Apr 1991	Ss. 26–31
<i>Taxation Laws Amendment Act (No. 3) 1991</i>	216, 1991	24 Dec 1991	Ss. 106, 108 and 109: Royal Assent (e) S. 107: 24 June 1992 (e)	—
<i>Superannuation Guarantee (Consequential Amendments) Act 1992</i>	92, 1992	30 June 1992	1 July 1992	—
<i>Taxation Laws Amendment Act (No. 3) 1992</i>	98, 1992	30 June 1992	Ss. 32–36: 1 July 1992 Remainder: Royal Assent	Ss. 87(2), (3) and 88 (2), (3)
<i>Taxation Laws Amendment (Superannuation) Act 1992</i>	208, 1992	22 Dec 1992	Ss. 1–3, 7–18, 34–46, 62, 63 and 72–93: Royal Assent Remainder: 1 July 1994	Ss. 69(2), (3), 71, 73 and 76 S. 69(1) (am. by 82, 1993, s. 79) S. 69(4) (ad. by 208, 1993, s. 79)
<b>as amended by</b>				
<i>Superannuation Industry (Supervision) Consequential Amendments Act 1993</i>	82, 1993	30 Nov 1993	Ss. 1, 2, 14, 16(2), 41, 42, 45, 46, 48(1) and 52–64: 1 Dec 1993 Remainder: 1 July 1994	—
<i>Taxation Laws Amendment (Superannuation) Act 1993</i>	7, 1993	27 May 1993	Ss. 44–46 and 49–55: Royal Assent (f) Ss. 47 and 48: 30 July 1993 (see <i>Gazette</i> 1993, No. S230) (f)	Ss. 46, 48, 49 and 55



**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Occupational Superannuation Standards Amendment Act 1993</i>	84, 1993	30 Nov 1993	(g)	Ss. 16 and 23
<i>Taxation Laws Amendment Act (No. 3) 1993</i>	118, 1993	24 Dec 1993	Part 6 (ss. 121–124): Royal Assent (h)	Ss. 122 and 124
<i>Superannuation Laws Amendment (Small Accounts and Other Measures) Act 1995</i>	53, 1995	23 June 1995	1 July 1995	—
<i>Superannuation Industry (Supervision) Legislation Amendment Act 1995</i>	144, 1995	12 Dec 1995	Schedule 3: (i)	—
<i>Taxation Laws Amendment Act (No. 2) 1995</i>	169, 1995	16 Dec 1995	Schedule 2 (Part 3) and Schedule 5: Royal Assent (j)	Sch. 5 (items 9, 10)
<i>Workplace Relations and Other Legislation Amendment Act 1996</i>	60, 1996	25 Nov 1996	Schedule 19 (item 37): Royal Assent (k)	S. 2(2) and (6) (am. by 77, 1996, Sch. 3 [items 1, 2])
<b>as amended by</b>				
<i>Workplace Relations and Other Legislation Amendment Act (No. 2) 1996</i>	77, 1996	19 Dec 1996	Schedule 3 (items 1, 2): (l)	—
<i>Retirement Savings Accounts (Consequential Amendments) Act 1997</i>	62, 1997	28 May 1997	2 June 1997 (see s. 2 and <i>Gazette</i> 1997, No. S202)	—
<i>Financial Sector Reform (Amendments and Transitional Provisions) Act 1998</i>	54, 1998	29 June 1998	Schedule 18 (items 5–35): 1 July 1998 (see <i>Gazette</i> 1998, No. S316) (m)	—
<i>Taxation Laws Amendment Act (No. 3) 1999</i>	11, 1999	31 Mar 1999	Schedule 1 (items 342, 343): 1 July 1999 (n)	—
<b>as amended by</b>				
<i>Taxation Laws Amendment Act (No. 3) 2003</i>	101, 2003	14 Oct 2003	Schedule 6 (item 38): (o)	—

Notes to the *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987*

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Superannuation Legislation Amendment Act (No. 3) 1999</i>	121, 1999	8 Oct 1999	Schedule 2 (items 13–37, 42(1)); Royal Assent (p)	Sch. 2 (item 42(1)) [see Table A]
<b>as amended by</b> <i>Taxation Laws Amendment Act (No. 3) 2003</i>	101, 2003	14 Oct 2003	Schedule 6 (item 31): (q)	—

**Act Notes**

- (a) Subsection 2(2) of the *Taxation Laws Amendment Act (No. 4) 1987* provides as follows:
- (2) Section 6 and Parts IV and V shall come into operation immediately after the commencement of the *Occupational Superannuation Standards Act 1987*.
- The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* came into operation on 21 December 1987 (see *Gazette* 1987, No. S347).
- (b) Subsection 2(1) of the *Taxation Laws Amendment (Superannuation) Act 1989* provides as follows:
- (1) Subject to this section, this Act commences, or shall be taken to have commenced, as the case requires, immediately after the commencement of the *Taxation Laws Amendment Act (No. 2) 1989*.
- The *Taxation Laws Amendment Act (No. 2) 1989* came into operation on 30 June 1989.
- (c) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by sections 3–12 only of the *Occupational Superannuation (Reasonable Benefit Limits) Amendment Act 1990*, subsections 2(2) and (4) of which provide as follows:
- (2) Section 7 is taken to have commenced on 30 June 1989.
- (4) The remaining provisions of this Act commence on 1 July 1990.
- (d) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by Part 4 (sections 34–36) only of the *Taxation Laws Amendment Act (No. 5) 1990*, subsection 2(2) of which provides as follows:
- (2) Part 4 commences on the 28th day after the day on which this Act receives the Royal Assent.
- (e) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by sections 106–109 only of the *Taxation Laws Amendment Act (No. 3) 1991*, subsections 2(1) and (8) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (8) If section 107 does not commence under subsection (7) within the period of 6 months beginning on the day on which this Act receives the Royal Assent, it commences on the first day after the end of that period.
- (f) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by sections 44–55 only of the *Taxation Laws Amendment (Superannuation) Act 1993*, subsections 2(1) and (4) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (4) Sections 47 and 48 commence on a day to be fixed by Proclamation.
- (g) Subsections 2(1) and (2) of the *Occupational Superannuation Standards Amendment Act 1993* provide as follows:
- (1) Parts 1 and 2 commence immediately after the commencement of the amendments made by Division 2 of Part 3 of the *Taxation Laws Amendment (Superannuation) Act 1992*.
- (2) Parts 3 and 4 commence immediately after the commencement of the amendments made by Part 2.
- Division 2 of Part 3 commenced on 1 July 1994.
- (h) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by Part 6 (sections 121–124) only of the *Taxation Laws Amendment Act (No. 3) 1993*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

## Act Notes

- (i) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by Schedule 3 only of the *Superannuation Industry (Supervision) Legislation Amendment Act 1995*, subsection 2(2) of which provides as follows:
- (2) Subsection 4(3), Schedule 3 and items 3, 4, 8, 9, 14 to 21, 76, 82 and 85 of Schedule 4 commence:
- (a) on the day on which this Act receives the Royal Assent; or
- (b) immediately after the beginning of the day on which the *Taxation Laws Amendment Act (No. 2) 1995* receives the Royal Assent;
- whichever is the later to occur of those times.
- The *Taxation Laws Amendment Act (No. 2) 1995* received the Royal Assent on 16 December 1995.
- (j) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by Schedule 2 (Part 3) and Schedule 5 only of the *Taxation Laws Amendment Act (No. 2) 1995*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (k) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by Schedule 19 (item 37) only of the *Workplace Relations and Other Legislation Amendment Act 1996*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (l) The *Workplace Relations and Other Legislation Amendment Act 1996* was amended by Schedule 3 (items 1 and 2) only of the *Workplace Relations and Other Legislation Amendment Act (No. 2) 1996*, subsection 2(4) of which provides as follows:
- (4) The items of Schedule 3 are taken to have commenced immediately after the *Workplace Relations and Other Legislation Amendment Act 1996* received the Royal Assent.
- The *Workplace Relations and Other Legislation Amendment Act 1996* received the Royal Assent on 19 December 1996.
- (m) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by Schedule 18 (items 5–35) only of the *Financial Sector Reform (Amendments and Transitional Provisions) Act 1998*, subsection 2(2)(p) of which provides as follows:
- (2) The following provisions of this Act commence on the commencement of the *Australian Prudential Regulation Authority Act 1998*:
- (p) Schedule 18, other than the items amending the *Australian Prudential Regulation Authority Act 1998*.
- (n) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by Schedule 1 (items 342 and 343) only of the *Taxation Laws Amendment Act (No. 3) 1999*, subsection 2(3) of which provides as follows:
- (3) Subject to subsections (4) and (5), Schedule 1 commences on 1 July 1999.
- (o) Subsection 2(1) (item 33) of the *Taxation Laws Amendment Act (No. 3) 2003* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

**Act Notes**

**Commencement information**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
33. Schedule 6, item 38	Immediately after the time specified in the <i>Taxation Laws Amendment Act (No. 3) 1999</i> for the commencement of item 342 of Schedule 1 to that Act	1 July 1999
<p>(p) The <i>Superannuation (Self Managed Superannuation Funds) Taxation Act 1987</i> was amended by Schedule 2 (items 13–37) only of the <i>Superannuation Legislation Amendment Act (No. 3) 1999</i>, subsection 2(1) of which provides as follows:</p> <p>(1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.</p> <p>(q) Subsection 2(1) (item 27) of the <i>Taxation Laws Amendment Act (No. 3) 2003</i> provides as follows:</p> <p>(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.</p>		
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
27. Schedule 6, item 31	Immediately after the time specified in the <i>Superannuation Legislation Amendment Act (No. 3) 1999</i> for the commencement of item 34 of Schedule 2 to that Act	8 October 1999

## Table of Amendments

### Table of Amendments

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
Title .....	am. No. 97, 1989; No. 84, 1993; No. 62, 1997; No. 54, 1998
<b>Part I</b>	
S. 1 .....	am. No. 84, 1993; No. 54, 1998; No. 121, 1999
S. 3 .....	am. No. 138, 1987; Nos. 97 and 105, 1989; No. 61, 1990; No.55, 1991; Nos. 92 and 208, 1992; Nos. 7, 84 and 118, 1993; No. 53, 1995; No. 62, 1997; No. 54, 1998; No. 121, 1999
S. 3A .....	ad. No. 97, 1989 am. No. 55, 1991
S. 4 .....	am. No. 138, 1987; No. 97, 1989 rep. No. 84, 1993
Ss. 5, 6 .....	am. No. 138, 1987 rep. No. 84, 1993
S. 6A .....	ad. No. 97, 1989 rep. No. 84, 1993
Heading to Part II .....	am. No. 97, 1989 rep. No. 84, 1993
Part II .....	rep. No. 84, 1993
S. 7 .....	am. No. 138, 1987; Nos. 97 and 105, 1989; No. 61, 1990; No. 208, 1992 rep. No. 84, 1993
S. 8 .....	am. No. 138, 1987; Nos. 97 and 105, 1989; No. 61, 1990 rep. No. 84, 1993
S. 8A .....	ad. No. 97, 1989 am. No. 105, 1989 rep. No. 84, 1993
<b>Part III</b>	
Heading to Part III .....	rs. No. 54, 1998; No. 121, 1999
S. 9 .....	am. No. 54, 1998; No. 121, 1999
Part IIIAAA .....	ad. No. 62, 1997 rep. No. 54, 1998
S. 10 .....	am. No. 138, 1987; No. 97, 1989; No. 92, 1992 rep. No. 84, 1993 ad. No. 62, 1997 rep. No. 54, 1998
S. 11 .....	am. No. 138, 1987; No. 97, 1989 rep. No. 84, 1993 ad. No. 62, 1997 rep. No. 54, 1998

## Table of Amendments

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
S. 12.....	am. No. 138, 1987; No. 55, 1991; No. 92, 1992; No. 7, 1993 rep. No. 84, 1993 ad. No. 62, 1997 rep. No. 54, 1998
S. 12A.....	ad. No. 7, 1993 rep. No. 84, 1993
S. 13.....	am. No. 55, 1991 rep. No. 84, 1993 ad. No. 62, 1997 rep. No. 54, 1998
S. 14.....	am. No. 138, 1987; No. 55, 1991 rep. No. 84, 1993 ad. No. 62, 1997 rep. No. 54, 1998
S. 15.....	am. No. 55, 1991 rep. No. 84, 1993 ad. No. 62, 1997 rep. No. 54, 1998
S. 15A.....	ad. No. 138, 1987 rep. No. 84, 1993 ad. No. 62, 1997 rep. No. 54, 1998
Ss. 15B, 15C .....	ad. No. 97, 1989 am. No. 55, 1991 rep. No. 84, 1993 ad. No. 62, 1997 rep. No. 54, 1998
S. 15CA.....	ad. No. 55, 1991 rep. No. 84, 1993
S. 15D .....	ad. No. 105, 1989 am. No. 61, 1990; No. 216, 1991 rep. No. 84, 1993
<b>Part IIIAA</b>	
Heading to Part IIIAA .....	rs. No. 54, 1998; No. 121, 1999
Part IIIAA .....	ad. No. 55, 1991
S. 15DAA.....	ad. No. 84, 1993 am. Nos. 144 and 169, 1995; No. 54, 1998; No. 121, 1999
S. 15DA.....	ad. No. 55, 1991 rs. No. 84, 1993 am. No. 54, 1998; No. 121, 1999
S. 15DB.....	ad. No. 55, 1991 rs. No. 169, 1995 am. No. 54, 1998; No. 121, 1999
S. 15DC.....	ad. No. 55, 1991 am. No. 169, 1995; No. 121, 1999
S. 15DD.....	ad. No. 55, 1991

## Table of Amendments

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
S. 15DE .....	ad. No. 55, 1991 am. No. 54, 1998; No. 121, 1999
Note to s. 15DE .....	ad. No. 121, 1999
S. 15DF .....	ad. No. 55, 1991 am. No. 169, 1995; No. 54, 1998; No. 121, 1999
S. 15DG.....	ad. No. 55, 1991 am. No. 54, 1998 rep. No. 11, 1999
S. 15DH.....	ad. No. 55, 1991
Part IIIAB .....	ad. No. 84, 1993 rep. No. 54, 1998
Ss. 15DI–15DS.....	ad. No. 84, 1993 rep. No. 54, 1998
Part IIIAC .....	ad. No. 84, 1993 rep. No. 53, 1995
Ss. 15DT–15DZ.....	ad. No. 84, 1993 rep. No. 53, 1995
Ss.15DZA, 15DZB .....	ad. No. 84, 1993 rep. No. 53, 1995
Part IIIA .....	ad. No. 61, 1990 rep. No. 208, 1992
S. 15E.....	ad. No. 61, 1990 am. No. 135, 1990; No. 216, 1991 rep. No. 208, 1992
S. 15F.....	ad. No. 61, 1990 am. No. 55, 1991 rep. No. 208, 1992
S. 15G .....	ad. No. 61, 1990 am. No. 55, 1991; No. 7, 1993 rep. No. 208, 1992
S. 15H .....	ad. No. 61, 1990 am. No. 135, 1990 rep. No. 208, 1992
Ss. 15J–15L.....	ad. No. 61, 1990 rep. No. 208, 1992
Ss. 15M, 15N.....	ad. No. 61, 1990 am. No. 98, 1992 rep. No. 208, 1992
S. 15P.....	ad. No. 61, 1990 rep. No. 208, 1992
S. 15Q .....	ad. No. 61, 1990 am. No. 55, 1991; No. 98, 1992 rep. No. 208, 1992
S. 15R .....	ad. No. 61, 1990 rep. No. 208, 1992

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## Table of Amendments

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

Provision affected	How affected
S. 15S.....	ad. No. 61, 1990 am. No. 216, 1991 rep. No. 208, 1992
Ss. 15T–15V.....	ad. No. 61, 1990 rep. No. 208, 1992
<b>Part IV</b>	
S. 16.....	am. Nos. 97 and 105, 1989; No. 61, 1990; No. 55, 1991; Nos. 98 and 208, 1992; Nos. 7 and 84, 1993; No. 62, 1997; No. 54, 1998; No. 121, 1999
S. 17.....	am. No. 97, 1989; No. 61, 1990; No. 208, 1992; No. 84, 1993; No. 62, 1997; No. 54, 1998; No. 121, 1999
S. 18.....	am. No. 138, 1987; No. 92, 1992; No. 7, 1993 rep. No. 84, 1993
S. 18A.....	ad. No. 98, 1992 rep. No. 84, 1993
S. 19.....	am. No. 97, 1989; No. 61, 1990 rep. No. 84, 1993
S. 20.....	am. No. 138, 1987; No. 84, 1993 rep. No. 54, 1998
S. 21.....	am. No. 138, 1987 rep. No. 84, 1993 ad. No. 169, 1995 rep. No. 54, 1998
S. 22.....	am. No. 61, 1990; No. 55, 1991; No. 208, 1992; No. 84, 1993; No. 53, 1995; No. 62, 1997; No. 54, 1998; No. 121, 1999

**Table A**

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**Table A**

**Application, saving or transitional provision**

*Superannuation Legislation Amendment Act (No. 3) 1999* (No. 121, 1999)

**42 Application provisions**

- (1) The *Superannuation (Excluded Funds) Taxation Act 1987* continues to apply to the lodgment of a return in respect of the 1998-99 year of income as if the repeals and amendments of provisions of that Act made by this Schedule had not happened.