



Superannuation (Self Managed Superannuation Funds) Taxation Act 1987

No. 97, 1987

Compilation No. 14

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About this compilation

This compilation

This is a compilation of the *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* that shows the text of the law as amended and in force on 1 July 2015 (the *compilation date*).

This compilation was prepared on 13 July 2015.

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on ComLaw (www.comlaw.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on ComLaw for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on ComLaw for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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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

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

2 Commencement

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

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.

Note: An effect of this provision is that people who acquire information under this Act are subject to the confidentiality obligations and exceptions in Division 355 in Schedule 1 to the *Taxation Administration Act 1953*.

Section 15DAA

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

15DAA Definitions

In this Part:

general interest charge means the charge worked out under Part IIA of the *Taxation Administration Act 1953*.

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*.

superannuation entity has the meaning given by the *Superannuation Industry (Supervision) Act 1993*.

15DA Who is liable to pay levy

- (1) An entity is liable to pay a levy for a year of income in respect of a superannuation entity if:
 - (a) the superannuation entity is a self managed superannuation fund at any time during the year of income; and
 - (b) on the day on which the levy becomes due and payable (see section 15DB), the entity is a trustee of the superannuation entity.
- (2) If, on that day, there is more than one trustee of the superannuation entity, those trustees are jointly and severally liable to pay the levy for that year of income in respect of the superannuation entity.

15DB When levy due for payment

- (1) Levy payable for a year of income in respect of a superannuation entity 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 a trustee of the superannuation entity 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 General interest charge

If an amount of levy payable by a person remains unpaid after the time by which it is due and payable, the person is liable to pay the general interest charge on the unpaid amount for each day in the period that:

- (a) starts at the beginning of the day on which the amount of levy was due to be paid; and
- (b) ends at the end of the last day on which, at the end of the day, any of the following remains unpaid:
 - (i) an amount of levy;
 - (ii) general interest charge on an amount of levy.

Note: The general interest charge is worked out under Part IIA of the *Taxation Administration Act 1953*.

15DF Remission of levy

The Commissioner of Taxation may remit the whole or a part of an amount of levy.

15DH Exempting laws ineffective

- (1) Nothing in a law passed before the commencement of this section exempts a person from liability to levy.

Section 15DH

- (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

- (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 subsection 35(3) or (4) 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.

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Endnotes about misdescribed amendments and other matters are included in a compilation only as necessary.

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

A = Act	o = order(s)
ad = added or inserted	Ord = Ordinance
am = amended	orig = original
amdt = amendment	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
c = clause(s)	pres = present
C[x] = Compilation No. x	prev = previous (prev...) = previously
Ch = Chapter(s)	Pt = Part(s)
def = definition(s)	r = regulation(s)/rule(s)
Dict = Dictionary	Reg = Regulation/Regulations
disallowed = disallowed by Parliament	reloc = relocated
Div = Division(s)	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislative Instruments	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LI = Legislative Instrument	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnotes

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Occupational Superannuation Standards Act 1987	97, 1987	5 Nov 1987	21 Dec 1987 (<i>see Gazette</i> 1987, No. S347)	
Taxation Laws Amendment Act (No. 4) 1987	138, 1987	18 Dec 1987	s. 6 and Parts IV, V (ss. 63–88): (a) Remainder: Royal Assent	—
Taxation Laws Amendment Act (No. 2) 1989	97, 1989	30 June 1989	30 June 1989	—
Taxation Laws Amendment (Superannuation) Act 1989	105, 1989	30 June 1989	s. 5(o): 18 Dec 1987 Remainder: (b)	—
Occupational Superannuation (Reasonable Benefit Limits) Amendment Act 1990	61, 1990	16 June 1990	ss. 3–6 and 8–12: 1 July 1990 (c) s. 7: 30 June 1989 (c)	—
Taxation Laws Amendment Act (No. 5) 1990	135, 1990	28 Dec 1990	Part 4 (ss. 34–36): 25 Jan 1991 (d)	—
Occupational Superannuation Laws Amendment Act 1991	55, 1991	24 Apr 1991	24 Apr 1991	ss. 26–31
Taxation Laws Amendment Act (No. 3) 1991	216, 1991	24 Dec 1991	ss. 106, 108 and 109: Royal Assent (e) s. 107: 24 June 1992 (e)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Guarantee (Consequential Amendments) Act 1992	92, 1992	30 June 1992	1 July 1992	—
Taxation Laws Amendment Act (No. 3) 1992	98, 1992	30 June 1992	ss. 32–36: 1 July 1992 Remainder: Royal Assent	ss. 87(2), (3) and 88 (2), (3)
Taxation Laws Amendment (Superannuation) Act 1992	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)
as amended by				
Superannuation Industry (Supervision) Consequential Amendments Act 1993	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	—
Taxation Laws Amendment (Superannuation) Act 1993	7, 1993	27 May 1993	ss. 44–46 and 49–55: Royal Assent (<i>f</i>) ss. 47 and 48: 30 July 1993 (<i>see Gazette</i> 1993, No. S230) (<i>f</i>)	ss. 46, 48, 49 and 55
Occupational Superannuation Standards Amendment Act 1993	84, 1993	30 Nov 1993	(<i>g</i>)	ss. 16 and 23
Taxation Laws Amendment Act (No. 3) 1993	118, 1993	24 Dec 1993	Part 6 (ss. 121–124): Royal Assent (<i>h</i>)	ss. 122 and 124

Superannuation (Self-Managed Superannuation Funds) Taxation Act 1987

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Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Laws Amendment (Small Accounts and Other Measures) Act 1995	53, 1995	23 June 1995	1 July 1995	—
Superannuation Industry (Supervision) Legislation Amendment Act 1995	144, 1995	12 Dec 1995	Schedule 3: <i>(i)</i>	—
Taxation Laws Amendment Act (No. 2) 1995	169, 1995	16 Dec 1995	Schedule 2 (Part 3) and Schedule 5: Royal Assent <i>(j)</i>	Sch. 5 (items 9, 10)
Workplace Relations and Other Legislation Amendment Act 1996	60, 1996	25 Nov 1996	Schedule 19 (item 37): Royal Assent <i>(k)</i>	s. 2(2) and (6) (am. by 77, 1996, Sch. 3 [items 1, 2])
as amended by				
Workplace Relations and Other Legislation Amendment Act (No. 2) 1996	77, 1996	19 Dec 1996	Schedule 3 (items 1, 2): <i>(l)</i>	—
Retirement Savings Accounts (Consequential Amendments) Act 1997	62, 1997	28 May 1997	2 June 1997 s 2 and gaz 1997, No. S202)	—
Financial Sector Reform (Amendments and Transitional Provisions) Act 1998	54, 1998	29 June 1998	Sch 18 (items 5–35): 1 July 1998 (gaz 1998, No. S316) <i>(m)</i>	—
Taxation Laws Amendment Act (No. 3) 1999	11, 1999	31 Mar 1999	Sch1 (items 342, 343): 1 July 1999 <i>(n)</i>	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (item 38): (o)	—
Superannuation Legislation Amendment Act (No. 3) 1999	121, 1999	8 Oct 1999	Sch 2 (items 13–37, 42(1)): Royal Assent (p)	Sch. 2 (item 42(1))
as amended by				
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (item 31): 8 Oct 1999 (s 2(1) item 27)	—
Tax Laws Amendment (Simplified Superannuation) Act 2007	9, 2007	15 Mar 2007	Sch 5 (items 24–30): Royal Assent	—
Superannuation Legislation Amendment (Simplification) Act 2007	15, 2007	15 Mar 2007	Schedule 3 (items 55–57): Royal Assent	Sch 3 (item 57)
Financial Sector Legislation Amendment (Simplifying Regulation and Review) Act 2007	154, 2007	24 Sept 2007	Sch 3 (item 13): Royal Assent	—
Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010	145, 2010	16 Dec 2010	Sch 2 (item 86): 17 Dec 2010	—

Superannuation (Self-Managed Superannuation Funds) Taxation Act 1987

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Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Legislation Amendment (Reform of Self Managed Superannuation Funds Supervisory Levy Arrangements) Act 2013	55, 2013	28 May 2013	Sch 1 (items 4–10): 1 July 2013	Sch1 (items 9, 10)
Norfolk Island Legislation Amendment Act 2015	59, 2015	26 May 2015	Sch 2 (items 356–396); 18 June 2015 (s 2(1) item 6) Sch 2 (items 340, 341): <u>1 July 2016 (s 2(1) item 5)</u>	Sch 2 (items 356–396)
Tribunals Amalgamation Act 2015	60, 2015	26 May 2015	Sch 8 (item 43) and Sch 9 (items 1–16): 1 July 2015 (s 2(1) items 19, 22)	Sch 9 (items 1–16)

- (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.

Endnote 3—Legislation history

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- (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:
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Endnotes

Endnote 3—Legislation history

- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (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:

Endnote 3—Legislation history

- (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.

Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
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) The *Superannuation (Self Managed Superannuation Funds) Taxation Act 1987* was amended by Schedule 2 (items 13–37) only of the *Superannuation Legislation Amendment Act (No. 3) 1999*, 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.

Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Title.....	am No 97, 1989; No 84, 1993; No 62, 1997; No 54, 1998
Part I	
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 60, 1996 (md not incorp); No 62, 1997; No 54, 1998; No 121, 1999
s 3A.....	ad No 97, 1989; No 59, 2015 am No 55, 1991
s 4.....	am No 138, 1987; No 97, 1989 rep No 84, 1993
s 5.....	am No 138, 1987 rep No 84, 1993
s 6.....	am No 138, 1987 rep No 84, 1993
s 6A.....	ad No 97, 1989 rep No 84, 1993
Part II heading.....	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
Part III	
Part III heading.....	rs No 54, 1998; No 121, 1999
s 9.....	am No 54, 1998; No 121, 1999; No 145, 2010

Endnote 4—Amendment history

Provision affected	How affected
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
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

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 54, 1998
s 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
Part IIIAA	
Part IIIAA heading.....	rs No 54, 1998; No 121, 1999
	am No 55, 2013
Part IIIAA	ad No 55, 1991
s 15DAA	ad No 84, 1993
	am Nos 144 and 169, 1995; No 54, 1998; No 121, 1999; No 9, 2007; No 55, 2013
s 15DA	ad No 55, 1991
	rs No 84, 1993
	am No 54, 1998; No 121, 1999; No 154, 2007
	rs No 55, 2013
s 15DB	ad No 55, 1991
	rs No 169, 1995
	am No 54, 1998; No 121, 1999; No 55, 2013
s 15DC	ad No 55, 1991
	am No 169, 1995; No 121, 1999
	rs No 9, 2007
s 15DD	ad No 55, 1991
	rs No 9, 2007
	rep No 15, 2007

Endnote 4—Amendment history

Provision affected	How affected
s 15DE.....	ad No 55, 1991 am No 54, 1998; No 121, 1999; No 9, 2007 rep No 15, 2007 rep No 15, 2007
s 15DF.....	ad No 55, 1991 am No 169, 1995; No 54, 1998; No 121, 1999 rs No 9, 2007
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
s 15DI–15DS.....	ad No 84, 1993 rep No 54, 1998
Part IIIAC.....	ad No 84, 1993 rep No 53, 1995
s 15DT–15DZ.....	ad No 84, 1993 rep No 53, 1995
s15DZA, 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

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 208, 1992
s 15H.....	ad No 61, 1990 am No 135, 1990 rep No 208, 1992
s 15J–15L.....	ad No 61, 1990 rep No 208, 1992
s 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
s 15S.....	ad No 61, 1990 am No 216, 1991 rep No 208, 1992
s 15T–15V.....	ad No 61, 1990 rep No 208, 1992
Part IV	
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; No 60, 2015
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

Endnote 4—Amendment history

Provision affected	How affected
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