



Superannuation (Departing Australia Superannuation Payments Tax) Amendment Act 2016

No. 90, 2016

**An Act to amend the *Superannuation (Departing
Australia Superannuation Payments Tax) Act 2007*,
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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**An Act to amend the *Superannuation (Departing
Australia Superannuation Payments Tax) Act 2007*,
and for related purposes**

[Assented to 2 December 2016]

The Parliament of Australia enacts:

No. 90, 2016 Superannuation (Departing Australia Superannuation Payments Tax) 1
Amendment Act 2016

1 Short title

This Act is the *Superannuation (Departing Australia Superannuation Payments Tax) Amendment Act 2016*.

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.

| Commencement information | | |
|--------------------------|--|-----------------|
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this Act | At the same time as Part 1 of Schedule 1 to the <i>Income Tax Rates Amendment (Working Holiday Maker Reform) Act 2016</i> commences. | 2 December 2016 |

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

Superannuation (Departing Australia Superannuation Payments Tax) Act 2007

1 At the end of section 5

Add:

- (3) Despite subsections (1) and (2), if the departing Australia superannuation payment:
- (a) is paid to a person on or after 1 July 2017; and
 - (b) includes amounts attributable to superannuation contributions made while the person was a working holiday maker (within the meaning of the *Income Tax Rates Act 1986*);
- those subsections apply as if the percentages in paragraphs (1)(b) and (c) and (2)(a) were 95%.

*[Minister's second reading speech made in—
House of Representatives on 12 October 2016
Senate on 7 November 2016]*

(146/16)

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