

Superannuation (Departing Australia Superannuation Payments Tax) Amendment Act (No. 2) 2016

No. 94, 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/)

Authorised Version C2016A00094

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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. 94, 2016 Superannuation (Departing Australia Superannuation Payments Tax) Amendment Act (No. 2) 2016 1

1 Short title

This Act is the Superannuation (Departing Australia Superannuation Payments Tax) Amendment Act (No. 2) 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. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	2 December 2016	
2. Schedule 1	Immediately after the commencement of the Superannuation (Departing Australia Superannuation Payments Tax) Amendment Act 2016.	2 December 2016	
Note:	This table relates only to the provisions of this A enacted. It will not be amended to deal with any 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			
repeal	Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.		

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Schedule 1—Amendments

Superannuation (Departing Australia Superannuation Payments Tax) Act 2007

1 Subsection 5(3)

Omit "95%", substitute "65%".

[Minister's second reading speech made in— House of Representatives on 1 December 2016 Senate on 1 December 2016]

(208/16)

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