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

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No. 94, 2016

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:

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Note: This table relates only to the provisions of this Act as originally enacted.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 Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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