



Taxation Administration (Remedial Power – Work Test for Personal Superannuation Contributions) Determination 2023

I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

Dated 10 May 2023

Ben Kelly
Deputy Commissioner of Taxation

Contents

| | |
|---|---|
| 1 Name..... | 1 |
| 2 Commencement | 1 |
| 3 Authority..... | 1 |
| 4 Definitions | 1 |
| 5 Modification of subsection 290-165(1A) of the <i>Income Tax Assessment Act 1997</i> | 1 |
| 6 Application of modification | 2 |
| 7 Repeal of this instrument | 2 |

1 Name

This instrument is the *Taxation Administration (Remedial Power – Work Test for Personal Superannuation Contributions) Determination 2023*.

2 Commencement

- (1) Each provision of this instrument 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 instrument | The day this instrument is no longer liable to be disallowed, or to be taken to have been disallowed, under section 42 (disallowance) of the <i>Legislation Act 2003</i> . | |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under section 370-5 in Schedule 1 to the Act.

4 Definitions

In this instrument:

Act means the *Taxation Administration Act 1953*.

covered person means a person who is an employee under subsections 15A(2) to 15A(10) of the *Superannuation Industry (Supervision) Act 1993*.

5 Modification of subsection 290-165(1A) of the *Income Tax Assessment Act 1997*

For the purposes of section 370-5 in Schedule 1 to the Act, subsection 290-165(1A) of the *Income Tax Assessment Act 1997* is modified to operate as if:

- (a) you also meet the requirement in paragraph 290-165(1A)(a) if you worked for gain or reward as a covered person for at least 40 hours in any period of 30 consecutive days during the income year in which the contribution was made; and
- (b) you also meet the requirement in subparagraph 290-165(1A)(b)(i) if you worked for gain or reward as a covered person for at least 40 hours in any

period of 30 consecutive days during the income year ending before the income year in which the contribution was made.

6 Application of modification

The modification made by this instrument applies in relation to contributions made on or after 1 July 2022.

7 Repeal of this instrument

This instrument is repealed at the start of 1 July 2028.