

2016

The Parliament of the  
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

*Presented and read a first time*

**Superannuation (Departing Australia  
Superannuation Payments Tax)  
Amendment Bill 2016**

**No.     , 2016**

*(Treasury)*

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



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

The Parliament of Australia enacts:

**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.

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<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
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.	

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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