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8 April 2014

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**EXPOSURE DRAFT: SUSTAINING THE SUPERANNUATION CONTRIBUTION  
CONCESSION – DIVISION 293 TAX - CALCULATING NOTIONAL  
CONTRIBUTIONS FOR DEFINED BENEFIT INTERESTS**

I suggest a correction to Note 1 to subclause 4(1) of new Schedule 1AA in the Exposure Draft  
(*exposure draft for Tax and Superannuation Laws Amendment (2014 Measures No. 2) Regulation 2014:  
Calculating defined benefit contributions—final arrangements from 1 July 2013*).

It should use the phrase “constitutionally protected funds” rather than “constitutionally protected schemes”. This is for consistency with the language of section 291-160 of the Act and with the definition of NTC in subclause 4(1).

Yours sincerely

Greg Parkin