



Sustaining the Superannuation Contribution Concession (Meaning of End Benefit) Instrument 2013

Taxation Administration Act 1953

I, William Richard Shorten, Minister for Financial Services and Superannuation, make this legislative instrument in accordance with subsection 133-130(2) in Schedule 1 to the *Taxation Administration Act 1953* (the Act).

Dated XX 2013

William Richard Shorten
Minister for Financial Services and Superannuation

PART 1 PRELIMINARY

1. Name of legislative instrument

This legislative instrument is the *Sustaining the Superannuation Contribution Concession (Meaning of End Benefit) Instrument 2013*.

2. Commencement

This legislative instrument commences on 1 July 2012.

3. Authority

This legislative instrument is made under the Act.

4. **Interpretation**

Expressions have the same meaning in this legislative instrument as in the *Income Tax Assessment Act 1997*.

PART 2 SUPERANNUATION BENEFITS THAT ARE NOT END BENEFITS

7. For subsection 133-130(2) in Schedule 1 to the Act, the following list of superannuation benefits are specified as excluded from being an **end benefit** for the purposes of the taxation law.
8. The list of specified superannuation benefits is as follows:

Item	A superannuation benefit that is a...
1	Family law superannuation payment.
2	Benefit payable because a member satisfies the condition of release (about permanent incapacity) specified in: (a) item 103 of the table in Part 1 or item 203 of the table in Part 2 of Schedule 1 to the <i>Superannuation Industry (Supervision) Regulations 1994</i> ; or (b) item 103 of the table in Schedule 2 of the <i>Retirement Savings Accounts Regulations 1997</i> .
