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Manager
Contributions and Accumulation Unit
Personal and Retirement Income Division
The Treasury
Langton Crescent
PARKES ACT 2600

By email : superannuation2013bill@treasury.gov.au

Dear Manager

**DRAFT REGULATIONS TO SUPPORT SUSTAINING THE SUPERANNUATION
CONTRIBUTION CONCESSION**

These are suggested corrections to the exposure draft *Income Tax Assessment and other Legislation (Sustaining the Superannuation Contribution Concession) Amendment Regulation 2013*.

In paragraph 293-115.01(b), the phrase “risks benefits” should be “risk benefits” (the phrase used elsewhere in the draft, and in the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*).

In subregulations 293-115.02(2) and (11), the phrase “employer provided benefits” should be “employer-provided benefits” (the phrase used elsewhere in the draft).

In paragraph 293-115.02(13)(a), the reference to “subregulation 11” should say “subregulation (11)”.

In paragraph 293-115.02(13)(d), the phrase “is the amount” should be “the amount” (because the word “is” is already in the chapeau).

Subregulation 293-115.02(11) might be clearer if the words “for an unfunded scheme-” were added at the beginning of paragraph (a). Subregulation 293.115.02(13) might be clearer if the words “for an unfunded scheme-” were added at the beginning of paragraph (c).

Subregulation 293-115.02(11) does not give any significance to column 2. For example, it could say “an event described in column 2” or “an event mentioned in an item of the following table”

In paragraph 293-145.01(h), the phrase “the court” should be replaced by either “the courts” or “a court”.

The Explanatory Statement (at pages 6, 7 and 8) needs to be altered now that E, F and G have become D, E and F.

Yours sincerely

Gregory F Parkin