

2010-2011-2012-2013

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

EXPOSURE DRAFT

**Superannuation (Excess Untaxed
Roll-over Amounts Tax) Amendment
(DisabilityCare Australia) Bill 2013**

No. , 2013

(Treasury)

**A Bill for an Act to amend the *Superannuation
(Excess Untaxed Roll-over Amounts Tax) Act 2007*,
and for related purposes**

Contents

1	Short title.....	1
2	Commencement.....	1
3	Schedule(s).....	2
Schedule 1—Amendments		3
	<i>Superannuation (Excess Untaxed Roll-over Amounts Tax) Act 2007</i>	3

1 **A Bill for an Act to amend the *Superannuation***
2 ***(Excess Untaxed Roll-over Amounts Tax) Act 2007,***
3 **and for related purposes**

4 The Parliament of Australia enacts:

5 **1 Short title**

6 This Act may be cited as the *Superannuation (Excess Untaxed*
7 *Roll-over Amounts Tax) Amendment (DisabilityCare Australia) Act*
8 *2013.*

9 **2 Commencement**

10 (1) Each provision of this Act specified in column 1 of the table
11 commences, or is taken to have commenced, in accordance with
12 column 2 of the table. Any other statement in column 2 has effect
13 according to its terms.

1

Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedule 1	At the same time as Schedule 1 to the <i>Medicare Levy Amendment (DisabilityCare Australia) Act 2013</i> commences.	

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Note: This table relates only to the provisions of this Act as originally enacted.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.

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(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.

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3 Schedule(s)

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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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Schedule 1—Amendments

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Superannuation (Excess Untaxed Roll-over Amounts Tax) Act 2007

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1 Paragraph 5(2)(b)

Omit “1.5%”, substitute “2%”.

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2 Application of amendment

The amendment made by this Schedule applies to excess untaxed roll-over amounts paid on or after 1 July 2014.