



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

No. 45, 2013

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

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

Contents

1	Short title	2
2	Commencement	2
3	Schedule(s)	2

Schedule 1—Amendments	3
------------------------------	---

<i>Superannuation (Excess Untaxed Roll-over Amounts Tax) Act 2007</i>	3
---	---



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

No. 45, 2013

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

[Assented to 28 May 2013]

The Parliament of Australia enacts:

*Superannuation (Excess Untaxed Roll-over Amounts Tax) Amendment (DisabilityCare Australia)
Act 2013No. 45, 20131*

Schedule 1 Amendments

Error! No text of specified style in document.**Error! No text of specified style in document.**

1 Short title

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

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.

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.	28 May 2013
2. Schedule 1	At the same time as Schedule 1 to the <i>Medicare Levy Amendment (DisabilityCare Australia) Act 2013</i> commences.	28 May 2013

Note: This table relates only to the provisions of this Act as originally enacted.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

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

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

1 Paragraph 5(2)(b)

Omit “1.5%”, substitute “2%”.

2 Application of amendment

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

[Minister’s second reading speech made in—
House of Representatives on 15 May 2013
Senate on 16 May 2013]

(108/13)
