



Taxation Administration Act 1953 (Meaning of End Benefit) Instrument 2013

Taxation Administration Act 1953

I, Arthur Sinodinos, Assistant Treasurer, make this legislative instrument in accordance with subsection 133-130(2) in Schedule 1 to the *Taxation Administration Act 1953* (the Act).

Dated 28 November 2013

Arthur Sinodinos
Assistant Treasurer

PART 1 PRELIMINARY

1. Name of legislative instrument

This legislative instrument is the *Taxation Administration Act 1953 (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.

1 *Taxation Administration Act 1953 (Meaning of End Benefit) Instrument 2013*

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

5. For subsection 133-130(2) in Schedule 1 to the Act, the superannuation benefits specified in the following table are excluded from being an end benefit for the purposes of the taxation law.

Table of superannuation benefits that are not end benefits

Item	A superannuation benefit that is a:
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1	Family law superannuation payment.
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2 *Taxation Administration Act 1953* (Meaning of End Benefit)
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