



**Tax and Superannuation Laws
Amendment (2013 Measures No. 1) Act
2013**

No. 88, 2013

**An Act to amend the law relating to taxation and
superannuation, and for related purposes**

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

<i>New Business Tax System (Former Subsidiary Tax Imposition) Act 1999</i>	101
<i>New Business Tax System (Venture Capital Deficit Tax) Act 2003</i>	102
<i>Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012</i>	102
<i>Taxation Administration Act 1953</i>	102
<i>Taxation (Interest on Overpayments and Early Payments) Act 1983</i>	102
<i>Tax Laws Amendment (2011 Measures No. 9) Act 2012</i>	102
<i>Tax Laws Amendment (Income Tax Rates) Act 2012</i>	103
Part 3—Asterisking amendments	105
<i>Income Tax Assessment Act 1997</i>	105



Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013

No. 88, 2013

**An Act to amend the law relating to taxation and
superannuation, and for related purposes**

[Assented to 28 June 2013]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Tax and Superannuation Laws
Amendment (2013 Measures No. 1) 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 4 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	28 June 2013
2. Schedule 1, Part 1	The day this Act receives the Royal Assent.	28 June 2013
3. Schedule 1, Part 2	1 July 2013.	1 July 2013
4. Schedule 2	The later of: (a) immediately after the start of the day this Act receives the Royal Assent; and (b) immediately after the commencement of Schedule 7 to the <i>Tax Laws Amendment (2012 Measures No. 6) Act 2013</i> . However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	
5. Schedule 3	The day this Act receives the Royal Assent.	28 June 2013
8. Schedule 5, Part 1	The day after this Act receives the Royal Assent.	29 June 2013
9. Schedule 5, Part 2, Division 1	The day after this Act receives the Royal Assent.	29 June 2013
10. Schedule 5, Part 2, Divisions 2 and 3	1 July 2013.	1 July 2013
11. Schedule 5, items 28 to 34	The day after this Act receives the Royal Assent.	29 June 2013

-
- (b) the amendment is made within 2 years after that commencement; and
 - (c) the amendment is made for the purpose of giving effect to items 204 to 208 of Schedule 7 (Miscellaneous amendments) to this Act.

