





**Tax and Superannuation Laws  
Amendment (2014 Measures No. 5) Act  
2015**

**No. 20, 2015**

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

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



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# **Tax and Superannuation Laws Amendment (2014 Measures No. 5) Act 2015**

**No. 20, 2015**

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

*[Assented to 19 March 2015]*

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Tax and Superannuation Laws  
Amendment (2014 Measures No. 5) Act 2015*.

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## 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.

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<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	19 March 2015
2. Schedule 1	The day after this Act receives the Royal Assent.	20 March 2015
3. Schedule 4	The day this Act receives the Royal Assent.	19 March 2015

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Note: This table relates only to the provisions of this Act as originally enacted.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

- (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 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Abolishing the mature age worker tax offset**

### ***Income Tax Assessment Act 1997***

**1 Section 13-1 (table item headed “mature age workers”)**

Repeal the item.

**2 Subdivision 61-K**

Repeal the Subdivision.

**3 Subsection 995-1(1) (definition of *net income from working*)**

Repeal the definition.

### ***Taxation Administration Act 1953***

**4 Section 45-340 in Schedule 1 (method statement, step 1, paragraph (d))**

Repeal the paragraph.

**5 Section 45-375 in Schedule 1 (method statement, step 1, paragraph (c))**

Repeal the paragraph.

**6 Application**

The amendments made by this Schedule apply to assessments for the 2014-15 income year and later income years.

## Schedule 4—Deductible gift recipients

### *Income Tax Assessment Act 1997*

#### **1 Subsection 30-25(2) (at the end of the table)**

Add:

2.2.43 Australian Schools Plus Ltd the gift must be made on  
or after 1 April 2014

#### **2 Subsection 30-80(2) (after table item 9.2.14)**

Insert:

9.2.15 East African Fund the gift must be made on or  
after 1 July 2014

#### **3 Section 30-105 (at the end of the table)**

Add:

13.2.21 The Minderoo Foundation Trust the gift must be made on  
or after 1 January 2014

#### **4 Section 30-315 (after table item 25A)**

Insert:

25B Australian Schools Plus Ltd item 2.2.43

#### **5 Section 30-315 (after table item 45A)**

Insert:

45B East African Fund item 9.2.15

#### **6 Section 30-315 (after table item 72A)**

Insert:

72B Minderoo Foundation Trust item 13.2.21

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*[Minister's second reading speech made in—  
House of Representatives on 4 September 2014  
Senate on 25 September 2014]*

(189/14)

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*No. 20, 2015 Tax and Superannuation Laws Amendment (2014 Measures No. 5) Act 5*  
2015