



Superannuation Industry (Supervision) Act approval of provision of benefits (No.1) 2007

I, Raelene Vivian, Deputy Commissioner of Taxation, make this determination under subparagraph 62(1)(b)(v) of the *Superannuation Industry (Supervision) Act 1993* and under subsection 33(3) of the *Acts Interpretation Act 1901*

Raelene Vivian

Deputy Commissioner of Taxation

Dated: 6 December 2007

1. Name of Determination

This determination is the Superannuation Industry (Supervision) Act approval of provision of benefits (No.1) 2007.

2. Commencement

This instrument comes into force from the day after registration on the Federal Register of Legislative Instruments.

3. What this Instrument does

1. The provision of benefits for or in respect of each member of the fund which Part 6 of the Superannuation Industry (Supervision) Regulations 1994.

(a) permits to be paid (by being cashed, rolled over or transferred); or

(b) requires to be paid;

when, to the extent that, and to the persons to whom, the fund is permitted or required under Part 6 to pay them.

2. The provision of benefits referred to in paragraph 1 includes:

(a) provision pursuant to Part 6 of the Superannuation Industry (Supervision) Regulations 1994 as modified by the Australian Taxation Office under section 332 of the *Superannuation Industry (Supervision) Act 1993*; and

- (b) provision pursuant to Part 6 of the Superannuation Industry (Supervision) Regulations 1994 where the provision of the benefit is facilitated by an exemption made by the Australian Taxation Office under section 328 of the *Superannuation Industry (Supervision) Act 1993*.