

Superannuation (Excess Non-concessional Contributions Tax) Amendment (DisabilityCare Australia) Act 2013

No. 46, 2013

An Act to amend the Superannuation (Excess Non-concessional Contributions Tax) Act 2007, and for related purposes

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

| Conten | nts | | |
|----------|-----------|---|---|
| | 1 | Short title | 2 |
| | 2 | Commencement | 2 |
| | 3 | Schedule(s) | 2 |
| Schedule | 1—Ame | endments | 3 |
| Si | uperannua | ntion (Excess Non-concessional Contributions Tax) Act | |
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[Assented to 28 May 2013]

The Parliament of Australia enacts:

Schedule 1Amendments

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1 Short title

This Act may be cited as the Superannuation (Excess Non-concessional Contributions 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 <i>A</i> enacted. It will not be amended to deal with any | 0 . | | |

(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.

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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 Non-concessional Contributions Tax) Act 2007

1 Section 5

Omit "46.5%", substitute "47%".

2 Application of amendment

The amendment made by this Schedule applies to assessments for the 2014-15 financial year and later financial years.

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

(106/13)