



# **Superannuation (Departing Australia Superannuation Payments Tax) Amendment Act 2016**

**No. 90, 2016**

***An Act to amend the *Superannuation (Departing  
Australia Superannuation Payments Tax) Act 2007*,  
and for related purposes***

Note: An electronic version of this Act is available on the Federal Register of Legislation  
(<https://www.legislation.gov.au/>)



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**An Act to amend the *Superannuation (Departing  
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*[Assented to 2 December 2016]*

The Parliament of Australia enacts:



## **Schedule 1—Amendments**

### ***Superannuation (Departing Australia Superannuation Payments Tax) Act 2007***

#### **1 At the end of section 5**

Add:

- (3) Despite subsections (1) and (2), if the departing Australia superannuation payment:
- (a) is paid to a person on or after 1 July 2017; and
  - (b) includes amounts attributable to superannuation contributions made while the person was a working holiday maker (within the meaning of the *Income Tax Rates Act 1986*);
- those subsections apply as if the percentages in paragraphs (1)(b) and (c) and (2)(a) were 95%.

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*[Minister's second reading speech made in—  
House of Representatives on 12 October 2016  
Senate on 7 November 2016]*

(146/16)

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