



**Superannuation (Departing Australia
Superannuation Payments Tax)
Amendment Act (No. 2) 2016**

No. 94, 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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and for related purposes**

[Assented to 2 December 2016]

The Parliament of Australia enacts:

1 Short title

This Act is the *Superannuation (Departing Australia Superannuation Payments Tax) Amendment Act (No. 2) 2016*.

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
Provisions	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.	2 December 2016
2. Schedule 1	Immediately after the commencement of the <i>Superannuation (Departing Australia Superannuation Payments Tax) Amendment Act 2016</i> .	2 December 2016

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Amendments

Superannuation (Departing Australia Superannuation Payments Tax) Act 2007

1 Subsection 5(3)

Omit “95%”, substitute “65%”.

*[Minister’s second reading speech made in—
House of Representatives on 1 December 2016
Senate on 1 December 2016]*

(208/16)
