



Taxation Administration Amendment Regulations 2008 (No. 4)

Select Legislative Instrument 2008 No. 284

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Taxation Administration Act 1953*.

Dated 12 December 2008

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

NICK SHERRY
Minister for Superannuation and Corporate Law

1 Name of Regulations

These Regulations are the *Taxation Administration Amendment Regulations 2008 (No. 4)*.

2 Commencement

These Regulations commence on the day after they are registered.

3 Amendment of *Taxation Administration Regulations 1976*

Schedule 1 amends the *Taxation Administration Regulations 1976*.

Schedule 1 Amendments

(regulation 3)

[1] Regulation 39, before definition of *dividend*

insert

departing Australia superannuation payment has the meaning given by section 301-170 of the *Income Tax Assessment Act 1997*.

[2] Regulation 39, after definition of *double tax country*

insert

excess untaxed roll-over amount has the meaning given by section 306-15 of the *Income Tax Assessment Act 1997*.

[3] After regulation 42

insert

42A Departing Australia superannuation payments

The amount to be withheld under section 12-305 of Schedule 1 to the Act from a departing Australia superannuation payment is the amount of tax payable on the payment, worked out under section 5 of the *Superannuation (Departing Australia Superannuation Payments Tax) Act 2007*.

42B Excess untaxed roll-over amounts

The amount to be withheld from an excess untaxed roll-over amount under section 12-312 of Schedule 1 to the Act is the amount of tax payable on the excess untaxed roll-over amount, worked out under section 5 of the *Superannuation (Excess Untaxed Roll-over Amounts Tax) Act 2007*.

[4] Regulation 43A

omit