

***LI 2023/18 -***



## **Taxation Administration (Remedial Power – Work Test for Personal Superannuation Contributions) Determination 2023**

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I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

Dated 10 May 2023

Ben Kelly  
Deputy Commissioner of Taxation

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## Contents

1 Name.....	1
2 Commencement .....	1
3 Authority.....	1
4 Definitions .....	1
5 Modification of subsection 290-165(1A) of the <i>Income Tax Assessment Act 1997</i> .....	1
6 Application of modification .....	2
7 Repeal of this instrument .....	2



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## 1 Name

This instrument is the *Taxation Administration (Remedial Power – Work Test for Personal Superannuation Contributions) Determination 2023*.

## 2 Commencement

- (1) Each provision of this instrument 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. The whole of this instrument	The day this instrument is no longer liable to be disallowed, or to be taken to have been disallowed, under section 42 (disallowance) of the <i>Legislation Act 2003</i> .	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under section 370-5 in Schedule 1 to the Act.

## 4 Definitions

In this instrument:

*Act* means the *Taxation Administration Act 1953*.

**covered person** means a person who is an employee under subsections 15A(2) to 15A(10) of the *Superannuation Industry (Supervision) Act 1993*.

## 5 Modification of subsection 290-165(1A) of the *Income Tax Assessment Act 1997*

For the purposes of section 370-5 in Schedule 1 to the Act, subsection 290-165(1A) of the *Income Tax Assessment Act 1997* is modified to operate as if:

- (a) you also meet the requirement in paragraph 290-165(1A)(a) if you worked for gain or reward as a covered person for at least 40 hours in any period of 30 consecutive days during the income year in which the contribution was made; and
- (b) you also meet the requirement in subparagraph 290-165(1A)(b)(i) if you worked for gain or reward as a covered person for at least 40 hours in any

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period of 30 consecutive days during the income year ending before the income year in which the contribution was made.

## **6 Application of modification**

The modification made by this instrument applies in relation to contributions made on or after 1 July 2022.

## **7 Repeal of this instrument**

This instrument is repealed at the start of 1 July 2028.