



# **Superannuation (Excess Concessional Contributions Tax) Amendment (DisabilityCare Australia) Act 2013**

**No. 47, 2013**

**An Act to amend the *Superannuation (Excess 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/>)



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**An Act to amend the *Superannuation (Excess Concessional Contributions Tax) Act 2007*, and for related purposes**

*[Assented to 28 May 2013]*

The Parliament of Australia enacts:

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*Superannuation (Excess Concessional Contributions Tax) Amendment (DisabilityCare Australia)  
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## 1 Short title

This Act may be cited as the *Superannuation (Excess 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 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 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.

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## **Schedule 1—Amendments**

### ***Superannuation (Excess Concessional Contributions Tax) Act 2007***

#### **1 Section 5**

Omit “31.5%”, substitute “32%”.

#### **2 Application of amendment**

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

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

(103/13)

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