Commonwealth Coat of Arms

Superannuation (Self Managed Superannuation Funds) Supervisory Levy Imposition Regulations 1991

Statutory Rules No. 154, 1991 as amended

made under the

Superannuation (Self Managed Superannuation Funds) Supervisory Levy Imposition Act 1991

**Compilation start date:** 1 July 2013

**Includes amendments up to:** SLI No. 116, 2013

**About this compilation**

**This compilation**

This is a compilation of the *Superannuation (Self Managed Superannuation Funds) Supervisory Levy Imposition Regulations 1991* as in force on 1 July 2013. It includes any commenced amendment affecting the legislation to that date.

This compilation was prepared on 3 September 2013.

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of each amended provision.

**Uncommenced amendments**

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in the endnotes.

**Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

**Modifications**

If a provision of the compiled law is affected by a modification that is in force, details are included in the endnotes.

**Provisions ceasing to have effect**

If a provision of the compiled law has expired or otherwise ceased to have effect in accordance with a provision of the law, details are included in the endnotes.

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1 Name of Regulations

These Regulations are the *Superannuation (Self Managed Superannuation Funds) Supervisory Levy Imposition Regulations 1991*.

2 Commencement

These Regulations commence on 1 July 1991.

3 Definition

In these Regulations:

***Act*** means the *Superannuation (Self Managed Superannuation Funds) Supervisory Levy Imposition Act 1991*.

4 Superannuation supervisory levy

(1) This regulation is made for section 6 of the Act.

(2) The amount of the levy payable for the year of income ending on 30 June 2014, and for each year of income after that, is $259.

Endnotes

Endnote 1—About the endnotes

The endnotes provide details of the history of this legislation and its provisions. The following endnotes are included in each compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Endnote 5—Uncommenced amendments

Endnote 6—Modifications

Endnote 7—Misdescribed amendments

Endnote 8—Miscellaneous

If there is no information under a particular endnote, the word “none” will appear in square brackets after the endnote heading.

**Abbreviation key—Endnote 2**

The abbreviation key in this endnote sets out abbreviations that may be used in the endnotes.

**Legislation history and amendment history—Endnotes 3 and 4**

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended the compiled law. The information includes commencement information for amending laws and details of application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision level. It also includes information about any provisions that have expired or otherwise ceased to have effect in accordance with a provision of the compiled law.

**Uncommenced amendments—Endnote 5**

The effect of uncommenced amendments is not reflected in the text of the compiled law, but the text of the amendments is included in endnote 5.

**Modifications—Endnote 6**

If the compiled law is affected by a modification that is in force, details of the modification are included in endnote 6.

**Misdescribed amendments—Endnote 7**

An amendment is a misdescribed amendment if the effect of the amendment cannot be incorporated into the text of the compilation. Any misdescribed amendment is included in endnote 7.

**Miscellaneous—Endnote 8**

Endnote 8 includes any additional information that may be helpful for a reader of the compilation.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
| ad = added or inserted | pres = present |
| am = amended | prev = previous |
| c = clause(s) | (prev) = previously |
| Ch = Chapter(s) | Pt = Part(s) |
| def = definition(s) | r = regulation(s)/rule(s) |
| Dict = Dictionary | Reg = Regulation/Regulations |
| disallowed = disallowed by Parliament | reloc = relocated |
| Div = Division(s) | renum = renumbered |
| exp = expired or ceased to have effect | rep = repealed |
| hdg = heading(s) | rs = repealed and substituted |
| LI = Legislative Instrument | s = section(s) |
| LIA = *Legislative Instruments Act 2003* | Sch = Schedule(s) |
| mod = modified/modification | Sdiv = Subdivision(s) |
| No = Number(s) | SLI = Select Legislative Instrument |
| o = order(s) | SR = Statutory Rules |
| Ord = Ordinance | Sub-Ch = Sub-Chapter(s) |
| orig = original | SubPt = Subpart(s) |
| par = paragraph(s)/subparagraph(s) |  |
| /sub‑subparagraph(s) |  |

Endnote 3—Legislation history

| Number and year | FRLI registration  or Gazettal | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- |
| 1991 No 154 | 28 June 1991 | 1 July 1991 |  |
| 1992 No 283 | 8 Sept 1992 | 8 Sept 1992 | — |
| 1995 No 156 | 29 June 1995 | 29 June 1995 | r 4 |
| 1999 No 134 | 30 June 1999 | 1 July 1999 | r 4 |
| 1999 No 240 | 20 Oct 1999 | 20 Oct 1999 | r 4 |
| 2002 No 200 | 29 Aug 2002 | 29 Aug 2002 | — |
| 2007 No 75 | 2 Apr 2007 (*see* F2007L00824) | 1 July 2007 | r 4 |
| 2011 No 68 | 13 May 2011 (*see* F2011L00759) | 14 May 2011 | r 4 |
| 2012 No 132 | 29 June 2012 (*see* F2012L01429) | 30 June 2012 | — |
| 116, 2013 | 13 June 2013 (*see* F2013L00988) | 1 July 2013 | — |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| r 1 | rs 1999 No 134 and 240 |
| r 3 | am 1995 No 156 |
|  | rs 1999 Nos 134 and 240 |
| hdg to r 4 | rs 2002 No 200; 2012 No 132 |
| r 4 | am 1992 No 283; 1995 No 156 |
|  | rs 1999 Nos 134 and 240 |
|  | am 2002 No 200 |
|  | rs 2007 No 75 |
|  | am 2011 No 68 |
|  | rs 2012 No 132 |
|  | am No 116, 2013 |

Endnote 5—Uncommenced amendments [none]

Endnote 6—Modifications [none]

Endnote 7—Misdescribed amendments [none]

Endnote 8—Miscellaneous [none]