

1993-94-95

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time

(Treasury)

A BILL

FOR

An Act to amend the law relating to superannuation

The Parliament of Australia enacts:

Short title

1. This Act may be cited as the *Superannuation Laws Amendment (Small Accounts and Other Measures) Act 1995*.

Commencement

2. This Act commences on 1 July 1995.

Amendments

3. The Acts specified in the Schedules are amended in accordance with the applicable items in the Schedules, and the other items in the Schedules have effect according to their terms. 5

Repeal of the *Superannuation (Rolled-Over Benefits) Levy Act 1993*

4. The *Superannuation (Rolled-Over Benefits) Levy Act 1993* is repealed.
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SCHEDULE 1

Section 3

FRINGE BENEFITS TAX ASSESSMENT ACT 1986

After section 58V:

Insert:

Exempt benefits—deposits under the *Small Superannuation Accounts Act 1995*

When section applies

“58W.(1) This section applies if:

- (a) a benefit is provided in respect of the employment of an employee;
and
- (b) the benefit consists of the making of a deposit, or purported deposit,
under the *Small Superannuation Accounts Act 1995*.

Exempt benefit

“(2) The benefit is an exempt benefit.

Definition

“(3) In this section:
‘**deposit**’ has the same meaning as in the *Small Superannuation Accounts Act 1995*.”.

SCHEDULE 2

Section 3

INCOME TAX ASSESSMENT ACT 1936

1. Subsection 27A(1) (after paragraph (f) of the definition of “eligible termination payment”):

Insert:

- “(fa) a payment under section 63, 64, 65, 66 or 67 of the *Small Superannuation Accounts Act 1995*, where the payment is in respect of an account kept under that Act in the name of the taxpayer;
- (fb) a payment under section 68 of the *Small Superannuation Accounts Act 1995* made after the death of the taxpayer to the trustee of the estate of the taxpayer, where the payment is in respect of an account kept under that Act in the name of the taxpayer;
- (fc) a payment made to the taxpayer under subsection 76(6) of the *Small Superannuation Accounts Act 1995*;
- (fd) a payment under subsection 76(7) of the *Small Superannuation Accounts Act 1995* made after the death of the taxpayer to the trustee of the estate of the taxpayer, where the payment is in respect of an account kept under that Act in the name of the taxpayer;
- (fe) a payment made to the taxpayer under section 66 of the *Superannuation Guarantee (Administration) Act 1992*;
- (ff) a payment under section 67 of the *Superannuation Guarantee (Administration) Act 1992* made after the death of the taxpayer to the trustee of the estate of the taxpayer;”.

2. Subsection 27AAA(2) (item 3 of the Table):

Omit “or (ga)”, substitute “, (fb), (fd), (ff) or (ga)”.

3. Subsections 27AA(1) and (3):

After “ETP” (first occurring) insert “(other than an ETP referred to in subsection (4))”.

4. Section 27AA:

Add at the end:

“(4) Subject to subsection (5), an ETP covered by paragraph (fa), (fb), (fc), (fd), (fe) or (ff) of the definition of ‘eligible termination payment’ in subsection 27A(1) consists of one or both of the following components:

- (a) the excessive component;
- (b) the post-June 83 component, which is the ETP reduced by the excessive component.

“(5) If:

SCHEDULE 2—continued

- (a) an ETP referred to in subsection (4) of this section consists of an ETP to which subsection 140M(5) applies; and
- (b) the Commissioner does not make a determination under subsection 140R(1) of the reasonable benefit limits in relation to the ETP; the ETP consists wholly of the excessive component.”.

5. Subsection 27AB(1) (item 1 of the Table):

Omit “or (aa)”, substitute “, (aa), (fa), (fb), (fc), (fd), (fe) or (ff)”.

6. Section 27AC:

Add at the end:

“(8) In the case of an ETP referred to in subsection 27AA(4), subsection (2) of this section has effect as if:

- (a) the amount calculated in relation to the ETP under paragraph (2)(d) were 0; and
- (b) if subsection 27AA(5) applies to the ETP—the amount calculated in relation to the ETP under paragraph (2)(e) were 0.”.

7. After section 82AAE:

Insert:

Deduction for deposits under the Small Superannuation Accounts Act 1995

Deduction

“82AAF.(1) If a taxpayer makes a deposit under the *Small Superannuation Accounts Act 1995* in respect of an eligible employee, the amount of the deposit is an allowable deduction for the year of income of the taxpayer in which the deposit is made.

\$1,200 limit

“(2) The total of the deductions allowable under subsection (1) for deposits made by a taxpayer, or by a taxpayer and one or more associates of the taxpayer, in a year of income in respect of a particular employee, must not exceed \$1,200.

No deduction unless deposit form contains correct declarations etc.

“(3) A deduction is not allowable to a taxpayer under subsection (1) for a deposit if the deposit form that accompanied the deposit, in so far as the form relates to the deposit, contained a declaration that is false or misleading.

SCHEDULE 2—continued

Definitions

“(4) In this section:

‘**associate**’ has the same meaning as in section 26AAB;

‘**deposit**’ has the same meaning as in the *Small Superannuation Accounts Act 1995*;

‘**deposit form**’ has the same meaning as in the *Small Superannuation Accounts Act 1995*.”.

8. After section 82AAQ:

Insert:

Assessable income to include deposits refunded under the *Small Superannuation Accounts Act 1995*

“82AAQA.(1) This section applies if:

- (a) a deduction has been allowed to a taxpayer under subsection 82AAF(1) of this Act in respect of a deposit made under the *Small Superannuation Accounts Act 1995*; and
- (b) during a year of income, the taxpayer receives an amount under Part 8 of that Act by way of a refund of the deposit.

“(2) The taxpayer’s assessable income of the year of income includes the amount received by the taxpayer.

“(3) In this section:

‘**deposit**’ has the same meaning as in the *Small Superannuation Accounts Act 1995*.”.

9. Section 82AAR:

Add at the end:

“(3) A deduction is not allowable under a provision of this Act other than this Subdivision in respect of an amount paid, or purportedly paid, by a taxpayer under section 25 of the *Small Superannuation Accounts Act 1995*.”.

10. Paragraph 82AAS(4)(c):

Omit “section 65”, substitute “paragraph 65(1)(a) or (b)”.

11. Section 82AAS:

Add at the end:

“(8) For the purposes of subsection (2), if:

SCHEDULE 2—continued

- (a) during an individual's year of income, another person makes, or purports to make, a deposit under the *Small Superannuation Accounts Act 1995* in respect of the individual; and
- (b) the deposit or purported deposit, as the case may be, was made in respect of a particular period of employment of the individual;

then:

- (c) the deposit or purported deposit, as the case may be, is taken to be a contribution made to a superannuation fund in relation to the individual by the other person; and
- (d) throughout the period when the balance of the individual's account is attributable, in whole or in part, to the deposit or purported deposit, as the case may be, circumstances are taken to have existed by reason of which it was reasonable to expect that superannuation benefits would be provided for the individual in the event of the retirement of the individual; and
- (e) those benefits are taken to have been attributable to each year of income in which any part of the period of employment occurred; and
- (f) those benefits are taken to have been attributable to those contributions.

“(9) Subsection (8) has effect despite section 9 of the *Small Superannuation Accounts Act 1995*.

“(10) For the purposes of subsection (2), if:

- (a) during an individual's year of income, an amount was credited to the individual's account under paragraph 65(1)(c) of the *Superannuation Guarantee (Administration) Act 1992*; and
- (b) the credit was attributable to a particular period of employment of the individual;

then:

- (c) the credit is taken to be a contribution made to a superannuation fund in relation to the individual by the other person; and
- (d) throughout the period when the balance of the individual's account is attributable, in whole or in part, to the credit, circumstances are taken to have existed by reason of which it was reasonable to expect that superannuation benefits would be provided for the individual in the event of the retirement of the individual; and
- (e) those benefits are taken to have been attributable to each year of income in which any part of the period of employment occurred; and
- (f) those benefits are taken to have been attributable to those contributions.

SCHEDULE 2—continued

“(11) Subsection (10) has effect despite section 9 of the *Small Superannuation Accounts Act 1995*.

“(12) An expression used in subsection (8) or (10) and in the *Small Superannuation Accounts Act 1995* has the same meaning in that subsection as it has in that Act.”.

12. Section 140G:

Omit all the words after “as if”, substitute the following words and paragraphs:

“the following provisions had not been enacted:

- (e) paragraph 27AA(1)(ca);
- (f) subsection 27AA(3);
- (g) paragraph 27AA(4)(a);
- (h) subsection 27AA(5);
- (i) subparagraph 27AC(2)(e)(iv).”.

13. Paragraph 140M(1)(b):

Add at the end “and”.

14. After paragraph 140M(1)(b):

Insert:

“(c) in the case of an ETP—the ETP is not an ETP referred to in subsection 27AA(4);”.

15. Section 140M:

Add at the end:

ETPs referred to in subsection 27AA(4)—special rules

“(5) If:

- (a) the Commissioner makes an ETP in relation to a person; and
- (b) the ETP is referred to in subsection 27AA(4); and
- (c) the amount of the ETP exceeds \$5,000; and
- (d) the ETP counts towards the person’s RBLs;

then, for the purposes of this Act (other than this section or section 140P):

- (e) the ETP is taken to be an ETP to which subsection (1) applies; and
- (f) the Commissioner is taken to have received a notice under subsection (1) about the ETP.”.

16. Paragraph 202(i):

Omit “and 24”, substitute “, 24 and 24A”.

SCHEDULE 2—continued

17. Section 202:

Add at the end:

“; and (j) to facilitate the administration of the *Small Superannuation Accounts Act 1995*.”.

18. Subsection 274(1):

Add at the end:

“; and (e) a payment under section 61 of the *Small Superannuation Accounts Act 1995*.”.

**19. Application—payments under section 66 or 67 of the
Superannuation Guarantee (Administration) Act 1992:**

Paragraphs (fe) and (ff) of the definition of “eligible termination payment” in subsection 27A(1) of the *Income Tax Assessment Act 1936* apply in relation to a payment made on or after 1 July 1995.

SCHEDULE 3

Section 3

SUPERANNUATION GUARANTEE (ADMINISTRATION) ACT 1992

1. Section 23:

Add at the end:

“(13) Subject to subsection (15), if:

- (a) an employer makes a deposit under the *Small Superannuation Accounts Act 1995* in respect of an employee; and
- (b) the deposit form that accompanied the deposit, in so far as the form relates to the deposit, did not contain a declaration that is false or misleading;

this section has effect as if the deposit were a contribution made by the employer for the benefit of the employee to a complying superannuation fund.

“(14) Subsection (13) has effect despite section 9 of the *Small Superannuation Accounts Act 1995*.

“(15) If:

- (a) an employer makes a deposit under the *Small Superannuation Accounts Act 1995* in respect of an employee; and
- (b) the employer receives a payment under Part 8 of that Act by way of a refund of the deposit;

this section has effect as if the deposit had never been made.

“(16) In subsections (13) and (15):

‘**deposit**’ has the same meaning as in the *Small Superannuation Accounts Act 1995*;

‘**deposit form**’ has the same meaning as in the *Small Superannuation Accounts Act 1995*.”.

2. Subsection 65(1):

Add at the end:

“; or (c) if the employee has not made a nomination under paragraph (a)—credit the amount of the component to an account kept under the *Small Superannuation Accounts Act 1995* in the name of the employee.”.

3. Section 65:

Add at the end:

“(5) If an amount is to be credited under paragraph (1)(c), an amount equal to the credited amount is to be transferred from the Consolidated Revenue Fund to the Superannuation Holding Accounts Reserve.”.

SCHEDULE 3—continued

4. Section 66:

Omit “is under 55 but”.

5. Section 68:

Repeal the section.

6. Section 69:

Omit “this Part exceeds the amount properly payable by the Commissioner under this Part”, substitute “a provision of this Part (other than paragraph 65(1)(c)) exceeds the amount properly payable by the Commissioner under that provision”.

7. After section 69:

Insert:

Recovery of shortfall component incorrectly credited to an account kept under the *Small Superannuation Accounts Act 1995*

“69A.(1) This section applies if:

- (a) an amount credited by the Commissioner under paragraph 65(1)(c) of this Act to an account kept under the *Small Superannuation Accounts Act 1995* exceeds the amount that should have been credited to the account; and
- (b) the balance of the account is attributable, in whole or in part, to the credit.

“(2) The account is to be debited by the amount of the excess.

“(3) An amount equal to the excess is to be:

- (a) debited to the Superannuation Holding Accounts Reserve; and
- (b) credited to the Consolidated Revenue Fund.”.

8. Application—payments under section 66 or 67 of the *Superannuation Guarantee (Administration) Act 1992*

The amendment of section 66 of the *Superannuation Guarantee (Administration) Act 1992* made by this Schedule, and the repeal of section 68 of that Act effected by this Schedule, apply in relation to a payment made on or after 1 July 1995.

SCHEDULE 4

Section 3

SUPERANNUATION ENTITIES (TAXATION) ACT 1987**1. Subsection 3(1) (paragraph (g) of the definition of “reviewable decision”):**

Omit “or”.

2. Subsection 3(1) (paragraph (h) of the definition of “reviewable decision”):

Omit the paragraph.

3. Part IIIAC:

Repeal the Part.

4. Subsection 22(2) (paragraph (b) of the definition of “levy”):

Omit “1993 ; or”, substitute “1993.”.

5. Subsection 22(2) (paragraph (c) of the definition of “levy”):

Omit the paragraph.

SCHEDULE 5

Section 3

SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

1. Section 4 (the item relating to Part 22):

Omit “how funds are to deal with unclaimed money”, substitute “payment of unclaimed superannuation money to the Commissioner”.

2. Section 4 (the item relating to Part 24):

Omit “rollover of benefits to certain funds when beneficiaries cannot be located”, substitute “facility to pay benefits to eligible rollover funds”.

3. Section 4 (after the item relating to Part 24):

Insert the following item:

“24A transitional provisions relating to pre-1 July 1995 automatic rollovers of benefits between funds”.

4. Section 10 (paragraph (y) of the definition of “reviewable decision”):

Omit the paragraph.

5. Subsection 153(1):

After “entity” (first occurring) insert “(the ‘**first trustee**’)”.

6. Subsection 153(1):

Omit “a person except pursuant to an eligible application made to the trustee by the person, or by a standard employer-sponsor of the entity on the person’s behalf.”, substitute the following words and paragraphs:

“a person (the ‘**first person**’) unless:

(a) the interest was issued pursuant to an eligible application made to the first trustee by the first person; or

(b) both:

(i) the interest was issued pursuant to an application made to the first trustee by a standard employer-sponsor of the entity on the first person’s behalf; and

(ii) if the application is the first application for the issue of a superannuation interest made to the first trustee by the standard employer-sponsor on behalf of any person—the application is an eligible application; or

(c) both:

(i) the interest was issued pursuant to an application under Part 24 made to the first trustee by another trustee on the first person’s behalf; and

SCHEDULE 5—continued

- (ii) if the application is the first application under Part 24 made to the first trustee by the other trustee on behalf of any person—the application is an eligible application; or
- (d) the interest is issued in circumstances specified in the regulations.”.

7. Subsection 153(2):

Omit “except pursuant to an eligible application made by the person to the trustee.”, substitute the following word and paragraphs:

“except:

- (a) pursuant to an eligible application made by the person to the trustee;
or
- (b) in circumstances specified in the regulations.”.

8. Subsection 157(1):

Omit “and (3)”, substitute “, (3), (4) and (5)”.

9. Section 157:

Add at the end:

“(4) Subsection (1) does not apply if the interest is issued pursuant to an application under Part 24.

“(5) Subsection (1) does not apply if the interest is issued in circumstances specified in the regulations.”.

10. After section 157:

Insert:

Information to be given on first occasion when superannuation interests are issued under Part 24

When section applies

“157A.(1) This section applies to the issue of a superannuation interest by the trustee of a public offer entity (the ‘**first trustee**’) pursuant to an application under Part 24 if the application is the first application under that Part made to the trustee by the applicant. For this purpose, the ‘**applicant**’ is the trustee of the transferor fund referred to in section 243.

Information to be given

“(2) The first trustee must not, intentionally or recklessly, issue the superannuation interest unless the first trustee is satisfied, on reasonable grounds, that the applicant has received documents issued, or authorised to be issued, by the first trustee that:

SCHEDULE 5—continued

- (a) contain all the information that the regulations and determinations referred to in section 159 require to be given to the applicant; and
- (b) comply with the formal requirements specified in those regulations and determinations.

Penalty: 100 penalty units.

Change of circumstances etc.

“(3) Despite subsection (2), the first trustee does not have to be satisfied that the applicant has received information that relates to an event or change of circumstances that happened after the first trustee received the application.”.

11. Subsection 158(1):

Omit “subsection (2)”, substitute “subsections (2) and (3)”.

12. Section 158:

Add at the end:

“(3) Subsection (1) does not apply if the person becomes a standard employer-sponsor in circumstances specified in the regulations.”.

13. Subsections 159(1) and (2):

Omit “157”, substitute “157, 157A”.

14. Subsection 160(1):

Omit “157”, substitute “157, 157A”.

15. Paragraph 170(a):

After “this section” insert “(other than an application under Part 24)”.

16. Section 170:

Add at the end:

“; and (e) the interest is not issued in circumstances specified in the regulations.”.

17. Part 22 (heading):

Omit “UNCLAIMED MONEY”, substitute “PAYMENT OF UNCLAIMED SUPERANNUATION MONEY TO THE COMMISSIONER”.

18. Subsection 225(2):

Add at the end “This rule does not apply to a half-year beginning before 1 January 1996.”.

SCHEDULE 5—continued**19. Part 24 (heading):**

Omit “**ROLLOVER OF CERTAIN BENEFITS BETWEEN FUNDS**”, substitute “**FACILITY TO PAY BENEFITS TO ELIGIBLE ROLLOVER FUNDS**”.

20. Section 241:

Omit “the automatic rollover of certain benefits between funds”, substitute “a facility for the payment of benefits to eligible rollover funds”.

21. Section 242 (definition of “eligible rollover fund”):

Omit the definition, substitute:

“ ‘**eligible rollover fund**’ means a fund that, under the regulations, is taken to be an eligible rollover fund for the purposes of this Part;”.

22. Section 242 (definition of “report”):

Omit the definition.

23. Sections 243 and 244:

Repeal the sections, substitute:

Payment of benefits to eligible rollover fund*When section applies*

“243.(1) This section applies at a particular time if:

- (a) a person (the ‘**first person**’) is a beneficiary of a fund (the ‘**transferor fund**’); and
- (b) the time is after the date specified in the regulations; and
- (c) the conditions specified in the regulations are satisfied.

Application to eligible rollover fund

“(2) The trustee of the transferor fund may apply to the trustee of an eligible rollover fund, on behalf of the first person, for the issue to the first person of a superannuation interest in the eligible rollover fund.

Consideration for issue

“(3) The application is to be made on the basis that:

- (a) the consideration for the issue is to be paid, on behalf of the first person, by the trustee of the transferor fund; and
- (b) the amount of the consideration is equal to the amount ascertained in accordance with the regulations; and
- (c) the trustee of the transferor fund is not entitled to recover the consideration from the first person (except as a result of the operation of subsection (5)).

SCHEDULE 5—continued

Authorisation by beneficiary

“(4) The first person is taken to have authorised the trustee of the transferor fund:

- (a) to make the application; and
- (b) to pay the consideration.

This rule has effect despite any direction to the contrary by the first person.

Beneficiary ceases to have rights against transferor fund etc.

“(5) If the superannuation interest is issued in accordance with the application:

- (a) the first person ceases to have rights against the transferor fund; and
 - (b) if:
 - (i) immediately before the interest was issued in accordance with the application, another person (the ‘**second person**’) had a contingent right against the transferor fund to a death or disability benefit; and
 - (ii) the contingent right was derived from the first person’s capacity as a beneficiary of the transferor fund;
- the second person ceases to have the contingent right against the transferor fund.

To avoid doubt, a reference in paragraph (a) to a right against the transferor fund includes a reference to a contingent right to a death or disability benefit.

Governing rules overridden

“(6) This section has effect despite anything in the governing rules of the transferor fund.

Operating standards for transferor funds—information and records

When section applies

“244.(1) This section applies if an application is made under section 243 by the trustee of a fund (the ‘**transferor fund**’) to the trustee of an eligible rollover fund, on behalf of a person, for the issue to the person of a superannuation interest in the eligible rollover fund.

Operating standards

“(2) Without limiting, by implication, the generality of the standards that may be prescribed under section 31 or 32, those standards may include standards relating to the following matters:

- (a) requiring the trustee of the transferor fund to give to the trustee of the eligible rollover fund such information about the person as is specified in the standards;

SCHEDULE 5—continued

(b) requiring the trustee of the transferor fund to keep and retain a record of the application.”.

24. Subsection 245(1):

Omit the subsection.

25. Subsection 245(2):

Omit “or member of a standard employer-sponsored”, substitute “of a”.

26. Subsection 245(2):

Omit “beneficiary or member is taken”, substitute “person is taken”.

27. Subsection 245(3):

Omit the subsection, substitute:

“(3) If:

(a) an application is made under section 243 by the trustee of a fund (the ‘**transferor fund**’) to the trustee of an eligible rollover fund, on behalf of a person, for the issue to the person of a superannuation interest in the eligible rollover fund; and

(b) the person has quoted his or her tax file number to the trustee of the transferor fund in connection with the operation, or the possibility of the future operation, of this Part;

the trustee of the transferor fund must give that tax file number to the trustee of the eligible rollover fund unless the person has specifically requested the trustee of the transferor fund not to disclose that tax file number.”.

28. Subsection 245(4):

Omit “subsection (1)”, substitute “subsection (3)”.

29. Sections 246, 247, 248, 249 and 250:

Repeal the sections, substitute:

Deemed quotation of tax file numbers to eligible rollover funds

“246. For the purposes of this Act, if a person’s tax file number is given to the trustee of an eligible rollover fund under section 245, the person is taken to have quoted that tax file number to the trustee of the eligible rollover fund.

Recording etc. of tax file numbers

“247.(1) This section applies if a person quotes his or her tax file number to the trustee of a fund in connection with the operation, or the possibility of the future operation, of this Part.

SCHEDULE 5—continued

“(2) Section 8WB of the *Taxation Administration Act 1953* does not prohibit the trustee from:

- (a) recording the tax file number or maintaining such a record; or
- (b) using the tax file number in a manner connecting it with the identity of the person;

in connection with the operation, or the possibility of the future operation, of this Part.

Claims for benefits

“248.(1) This section applies to a benefit held by an eligible rollover fund, where the superannuation interest to which the benefit relates was issued pursuant to an application under section 243.

“(2) A person who considers that he or she is entitled to the benefit may apply in the approved form to the trustee of the fund for payment of the benefit.

“(3) The approved form of application may require the tax file number of the applicant to be set out in the application.”.

30. Before section 251:

Insert:

**“PART 24A—TRANSITIONAL PROVISIONS RELATING TO
PRE-1 JULY 1995 AUTOMATIC ROLLOVERS OF BENEFITS
BETWEEN FUNDS**

Object of Part

“249. The object of this Part is to provide for certain transitional measures relating to pre-1 July 1995 automatic rollovers of benefits between funds.

Definitions

“250. In this Part:

‘**eligible transitional fund**’ means a fund that was, at any time before 1 July 1995, an eligible rollover fund within the meaning of old Part 24;

‘**fund**’ means a regulated superannuation fund or an approved deposit fund;

‘**old Part 24**’ means Part 24 as in force at any time before 1 July 1995.”.

31. Subsection 251(1):

Omit “pays in accordance with this Part to an eligible rollover fund”, substitute “has paid in accordance with old Part 24 to an eligible transitional fund”.

SCHEDULE 5—continued

32. Paragraph 251(1)(b):

Omit “eligible rollover fund”, substitute “eligible transitional fund”.

33. Subsection 252(1):

After “considers that” insert “, as a result of paragraph 251(1)(b),”.

34. Subsection 252(1):

Omit “eligible rollover fund”, substitute “eligible transitional fund”.

35. Section 353:

Add at the end:

“(2) Without limiting the generality of subsection (1), the regulations may make provision for and in relation to the keeping of one or more registers by the Commissioner, where the registers relate to matters arising under this Act or the regulations. In particular, the regulations may make provision for the following:

- (a) a register to be kept in such form and manner as the Commissioner directs;
- (b) persons to inspect a register;
- (c) persons to obtain information contained in a register;
- (d) fees to be charged for such an inspection or for providing such information.”.

36. Application—review of decisions relating to eligible rollover funds

Despite the repeal of paragraph (y) of the definition of “reviewable decision” in section 10 of the *Superannuation Industry (Supervision) Act 1993* by this Schedule, that paragraph continues to apply, in relation to a decision made before the commencement of this item, as if that repeal had not happened.

SCHEDULE 6

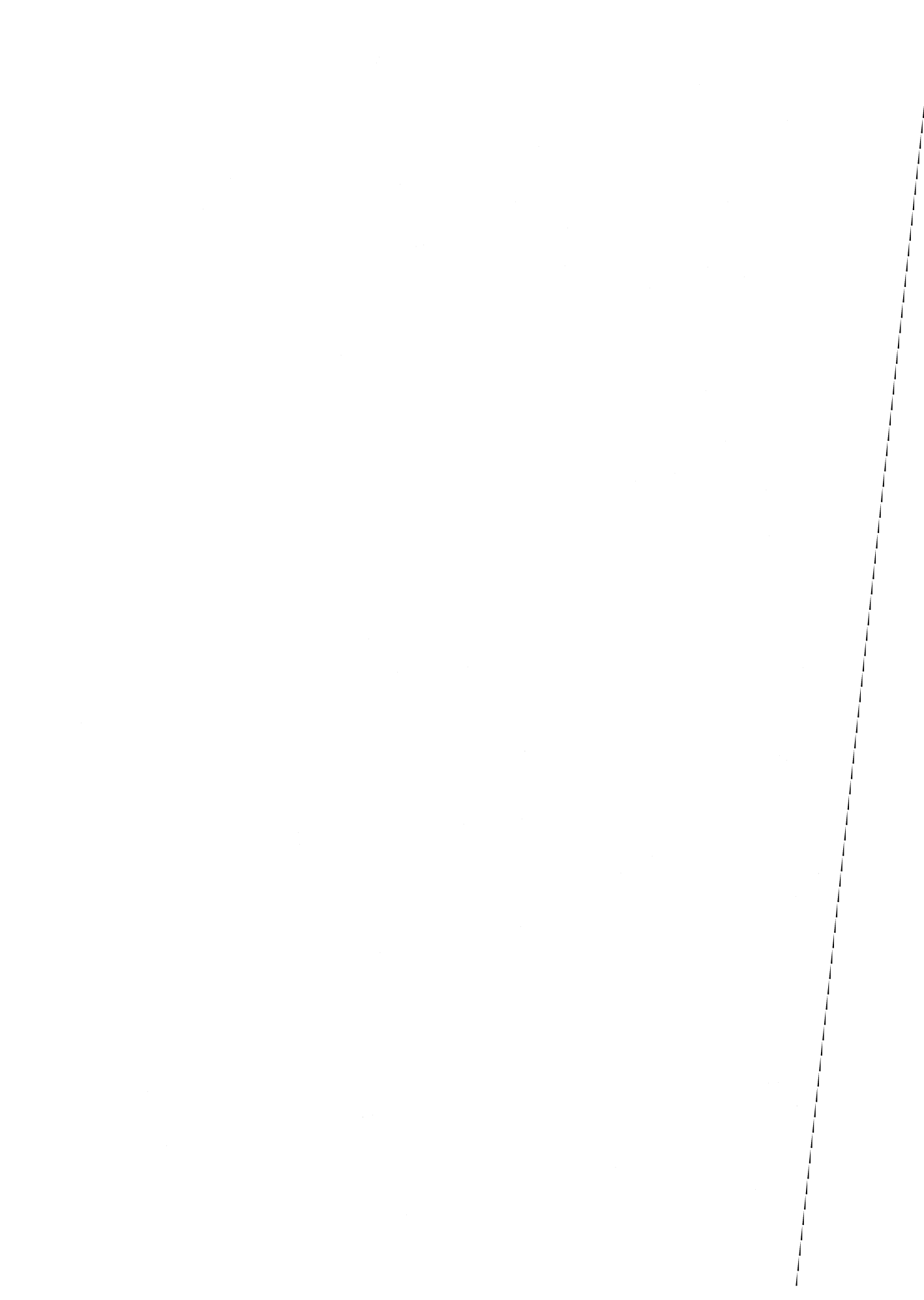
Section 3

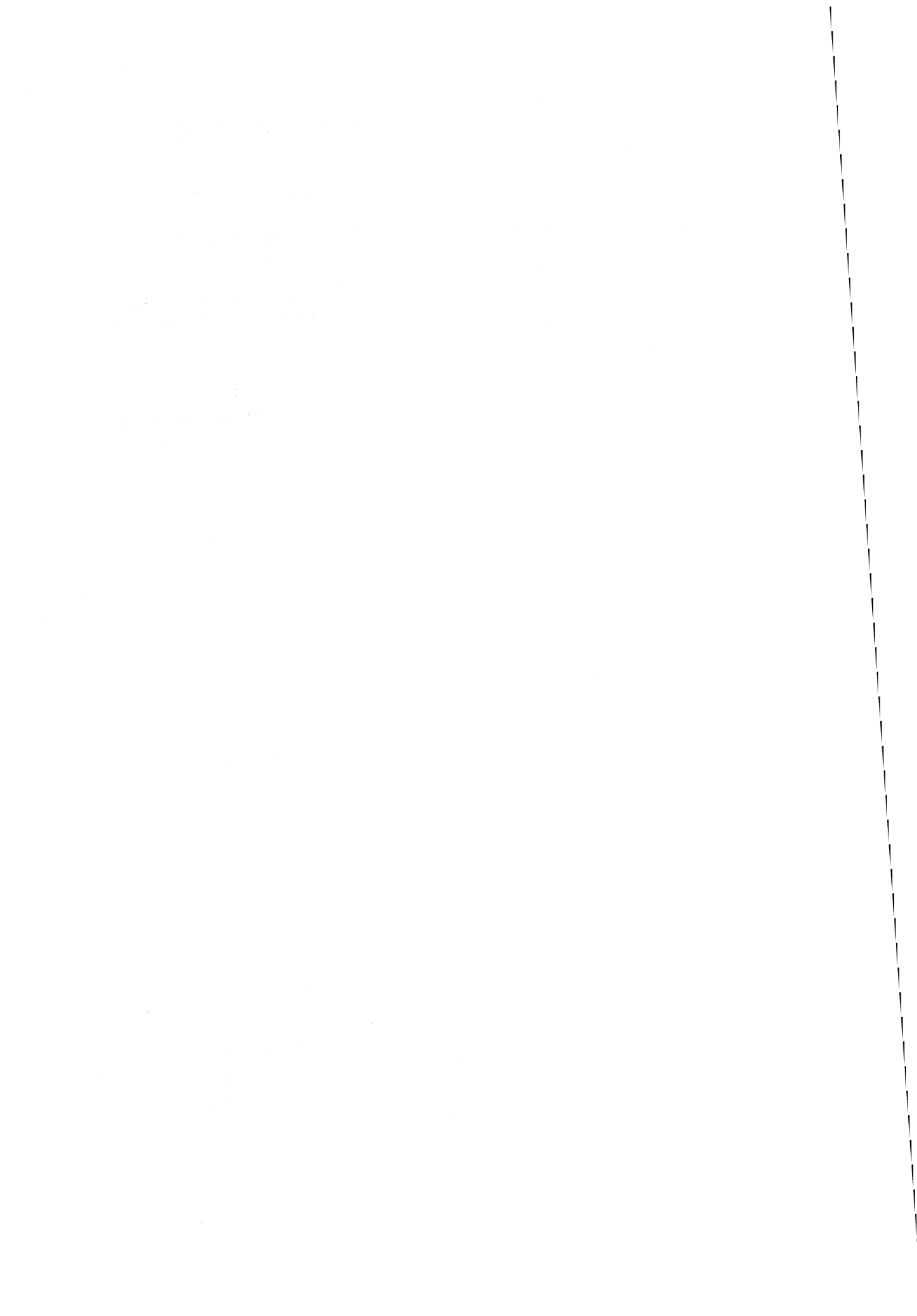
TAXATION ADMINISTRATION ACT 1953

- 1. Paragraph 8WA(1)(b):**
Omit “or (i)”, substitute “, (i) or (j)”.
 - 2 Paragraphs 8WB(1)(d) and (e):**
Omit “or (i)”, substitute “, (i) or (j)”.
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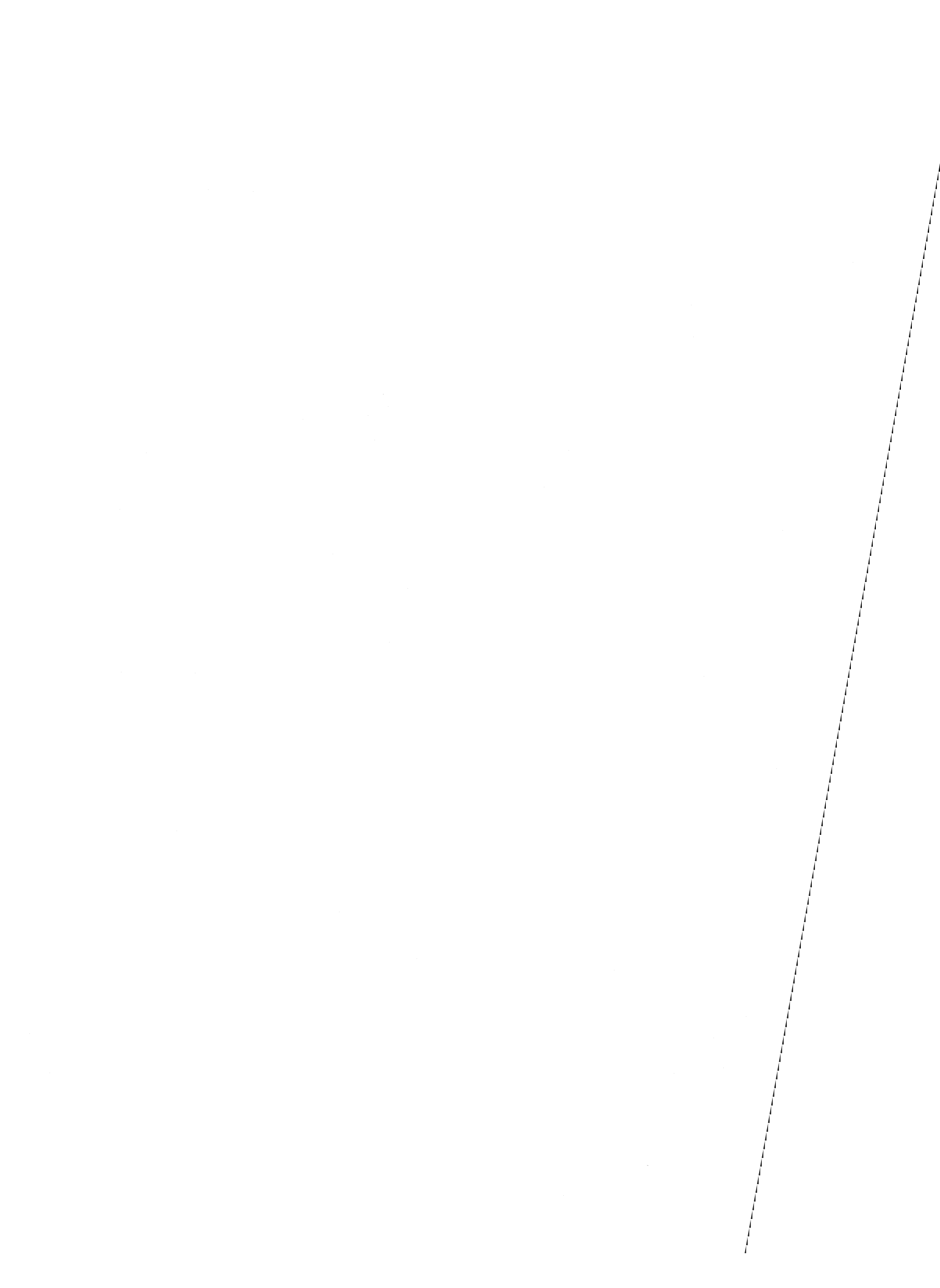
NOTE ABOUT SECTION HEADING

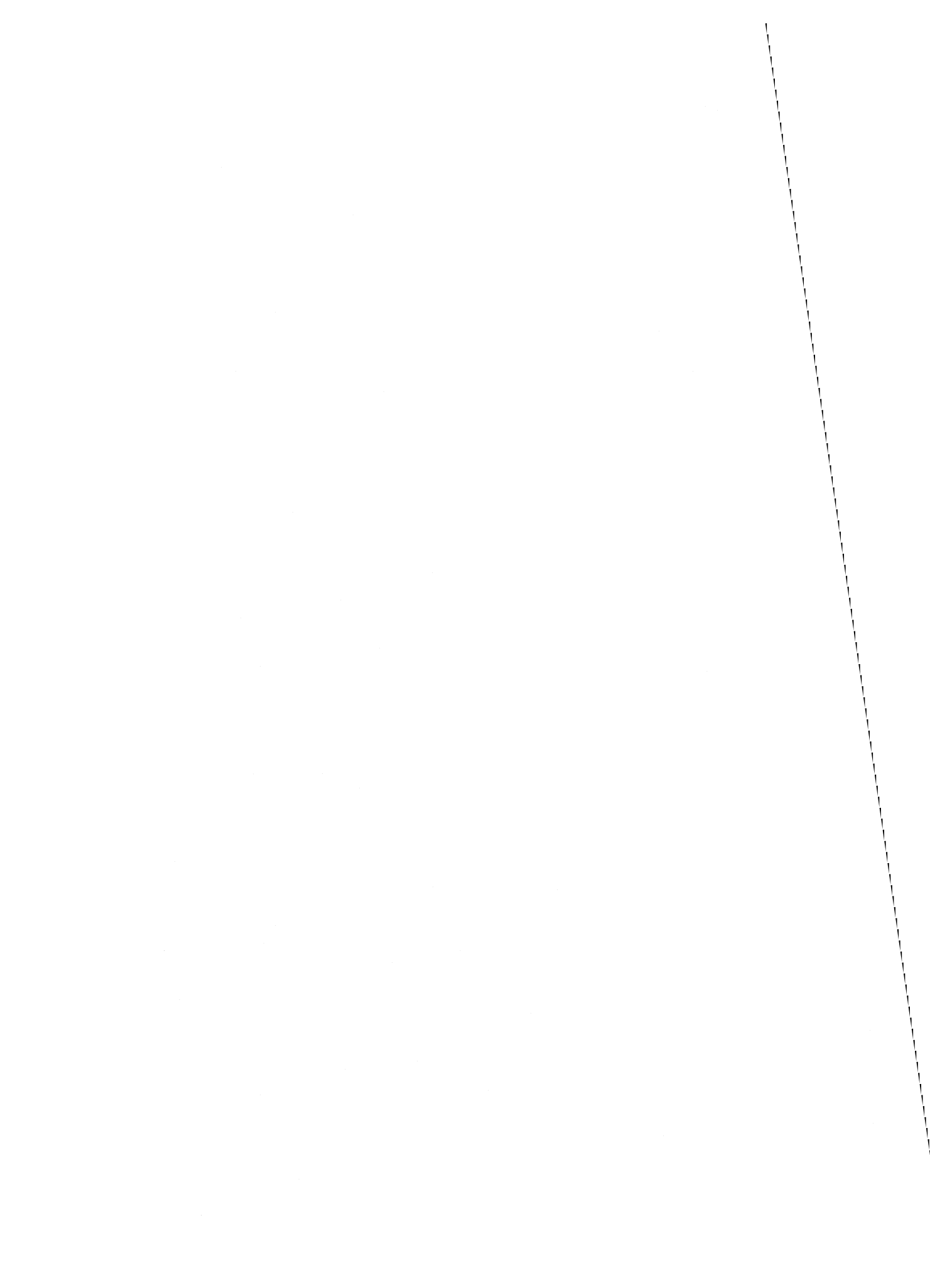
1. On the commencement of this Act, the heading to section 245 of the *Superannuation Industry (Supervision) Act 1993* is omitted and the following heading is substituted: “**Tax file number information**”.















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