
APPENDIX F: GOVERNMENT AMENDMENTS AS CIRCULATED IN THE SENATE

1990-91-92

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

THE SENATE

TAXATION LAWS AMENDMENT (SUPERANNUATION) BILL 1992

(Amendment to be moved on behalf of the Government)

Clause 73, page 70, **omit the clause**, substitute the following clause:

Application

"73. The amendments made by this Division apply in relation to the provision of pensions after the commencement of this section, regardless of whether the members concerned retired before or after the commencement of this section."

1990-91-92

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

THE SENATE

TAXATION LAWS AMENDMENT (SUPERANNUATION) BILL 1992

(Amendments to be moved on behalf of the Government)

- (1) Clause 79, page 72, paragraph (b), line 29, omit "(2A)", substitute "(2A),(2B)".
- (2) Clause 79, page 72, paragraph (c), omit the paragraph, substitute the following paragraph:

"(c) by inserting after subsection (2) the following subsections:

(2A) If:

- (a) the employer is contributing for the benefit of the employee to the fund in accordance with an industrial award, or a law of a kind referred to in paragraph (1)(ab), that was operative immediately before 21 August 1991; and
- (b) section 13 would operate to determine a notional earnings base in relation to the employee if the employer had been so contributing immediately before 21 August 1991;

the notional earnings base in relation to the employee is the notional earnings base referred to in paragraph (b).

(2B) If:

- (a) the employer is contributing for the benefit of the employee to the fund in accordance with the agreement referred to in Order No. 292 of 1992 of the Coal Industry Tribunal of New South Wales and known as the New South Wales Coal Mining Industry Statutory **Superannuation** Fund (Salary Sacrifice) Agreement; and
- (b) section 13 would operate to determine a notional earnings base in relation to the employee if the employer had been so contributing immediately before 21 August 1991;

the notional earnings base in relation to the employee is the notional earnings base referred to in paragraph (b).';

- (3) Clause 87, page 76, paragraph (c), subparagraphs (a)(i) and (ii) of the definition of "starting day" in proposed subsection (5), lines 36 to 39, omit the proposed subparagraphs, substitute the following subparagraphs:

- "(i) the day on which the contribution period commenced; or
- (ii) if the contribution period commenced on 1 July 1992--the day on which the *Taxation Laws Amendment (Superannuation) Act 1992* received the Royal Assent; and".

- (4) Clause 87, page 77, paragraph (c), subparagraphs (b)(i) and (ii) of the definition of "starting day" in proposed subsection (5), lines 1 to 6, omit the proposed subparagraphs, substitute the following subparagraphs:

- '(i) the day on which the part of the contribution period commenced; or
- (ii) if the contribution period commenced on 1 July 1992--the day on which the part of the contribution period commenced or the day on which the *Taxation Laws Amendment (Superannuation) Act 1992* received the Royal Assent, whichever is the later.'