



Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013

No. 85, 2013

Compilation No. 2

Compilation date:	26 June 2015
Includes amendments up to:	Act No. 70, 2015
Registered:	8 July 2015

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013* that shows the text of the law as amended and in force on 26 June 2015 (the *compilation date*).

This compilation was prepared on 30 June 2015.

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on ComLaw (www.comlaw.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on ComLaw for the compiled law.

Application, saving and transitional provisions for provisions and amendments

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

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on ComLaw for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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An Act to amend the law relating to taxation and superannuation, and for related purposes

1 Short title

This Act may be cited as the *Tax and Superannuation Laws Amendment (2013 Measures No. 2) 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 4 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	28 June 2013
2. Schedule 1	The day this Act receives the Royal Assent.	28 June 2013
3. Schedule 2, Part 1	The day this Act receives the Royal Assent.	28 June 2013
4. Schedule 2, Part 2, Division 1	1 July 2016.	1 July 2016
5. Schedule 2, Part 2, Division 2	1 July 2017.	1 July 2017
6. Schedule 3	The day this Act receives the Royal Assent.	28 June 2013
7. Schedule 4, Part 1	The day this Act receives the Royal Assent.	28 June 2013
8. Schedule 4, Part 2, Division 1	1 July 2022.	1 July 2022
9. Schedule 4, Part 2, Division 2	1 July 2023.	1 July 2023

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Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
10. Schedules 5 to 7	The day this Act receives the Royal Assent.	28 June 2013
11. Schedule 8	Immediately after the commencement of item 1 of Schedule 3 to the <i>Tax Laws Amendment (2010 Measures No. 4) Act 2010</i> .	26 March 2009

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.

4 Amendment of assessments

Section 170 of the *Income Tax Assessment Act 1936* does not prevent the amendment of an assessment if:

- (a) the assessment was made on or before the day this section commences; and
- (b) the amendment is made within 2 years after that day; and
- (c) the amendment is made for the purpose of giving effect to Schedule 8 to this Act (Taxation of financial arrangements).

Schedule 1—Definition of documentary

Income Tax Assessment Act 1997

1 Subparagraph 376-20(2)(c)(i)

Omit “documentary”, substitute “*documentary”.

2 Subparagraph 376-20(2)(c)(iii)

Omit “quiz program”, substitute “quiz program, game show”.

3 After section 376-20

Insert:

376-25 Meaning of *documentary*

Meaning of documentary

- (1) A *film is a **documentary** if the film is a creative treatment of actuality, having regard to:
- (a) the extent and purpose of any contrived situation featured in the film; and
 - (b) the extent to which the film explores an idea or a theme; and
 - (c) the extent to which the film has an overall narrative structure; and
 - (d) any other relevant matters.

Exclusion of infotainment or lifestyle programs and magazine programs

- (2) However, a *film is not a **documentary** if it is:
- (a) an infotainment or lifestyle program (within the meaning of Schedule 6 to the *Broadcasting Services Act 1992*); or
 - (b) a film that:
 - (i) presents factual information; and
 - (ii) has 2 or more discrete parts, each dealing with a different subject or a different aspect of the same subject; and

(iii) does not contain an over-arching narrative structure or thesis.

4 Subparagraph 376-45(2)(c)(i)

Omit “documentary”, substitute “*documentary”.

5 Subparagraph 376-45(2)(c)(iii)

Omit “quiz program”, substitute “quiz program, game show”.

6 Subparagraph 376-65(2)(d)(ii)

Omit “quiz program”, substitute “quiz program, game show”.

7 Subparagraph 376-65(2)(d)(iii)

Omit “documentary”, substitute “*documentary”.

8 Paragraph 376-65(3)(c)

Omit “documentary”, substitute “*documentary”.

9 Subsection 376-65(6) (cells at table items 2, 3, 5, 6, 7 and 8, column headed “For this type of film ...”)

Omit “documentary”, substitute “*documentary”.

10 Subsection 376-170(4A)

Omit “documentary”, substitute “*documentary”.

11 Subsection 995-1(1)

Insert:

documentary has the meaning given by section 376-25.

12 Application of amendments

- (1) The amendments made by items 1, 3, 4, 7, 8, 9, 10 and 11 apply in relation to films commencing principal photography on or after 1 July 2012.
 - (2) The amendments made by items 2, 5 and 6 apply in relation to films commencing principal photography on or after the day this Schedule commences.
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