

2010-2011-2012-2013

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

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

No. , 2013

(Treasury)

**A Bill for an Act to amend the law relating to
taxation and superannuation, and for related
purposes**

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1 **A Bill for an Act to amend the law relating to**
2 **taxation and superannuation, and for related**
3 **purposes**

4 The Parliament of Australia enacts:

5 **1 Short title**

6 This Act may be cited as the *Tax and Superannuation Laws*
7 *Amendment (2013 Measures No. 2) Act 2013*.

8 **2 Commencement**

9 (1) Each provision of this Act specified in column 1 of the table
10 commences, or is taken to have commenced, in accordance with
11 column 2 of the table. Any other statement in column 2 has effect
12 according to its terms.
13

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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

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

3 **4 Subparagraph 376-45(2)(c)(i)**

4 Omit “documentary”, substitute “*documentary”.

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

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

7 **6 Subparagraph 376-65(2)(d)(ii)**

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

9 **7 Subparagraph 376-65(2)(d)(iii)**

10 Omit “documentary”, substitute “*documentary”.

11 **8 Paragraph 376-65(3)(c)**

12 Omit “documentary”, substitute “*documentary”.

13 **9 Subsection 376-65(6) (cells at table items 2, 3, 5, 6, 7 and 8,**
14 **column headed “For this type of film ...”)**

15 Omit “documentary”, substitute “*documentary”.

16 **10 Subsection 376-170(4A)**

17 Omit “documentary”, substitute “*documentary”.

18 **11 Subsection 995-1(1)**

19 *documentary* has the meaning given by section 376-25.

20 **12 Application of amendments**

21 (1) The amendments made by items 1, 3, 4, 7, 8, 9, 10 and 11 apply in
22 relation to films commencing principal photography on or after 1 July
23 2012.

24 (2) The amendments made by items 2, 5 and 6 apply in relation to films
25 commencing principal photography on or after the day this Schedule
26 commences.