

EXPOSURE DRAFT

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Inserts for
**Tax and Superannuation Laws Amendment
(2015 Measures No. 2) Regulation 2015:
Financial supplies**

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Schedule #	At the same time as the <i>Tax Laws Amendment (Tax Integrity: GST and Digital Products) Act 2015</i> commences.	

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Schedule #—Financial supplies

A New Tax System (Goods and Services Tax) Regulations 1999

1 Subregulation 40-5.09(3) (at the end of the table)

Add:

12 An account made available by a non-resident in the course of carrying on banking business (within the meaning of the *Banking Act 1959*) in a foreign country in which the entity is authorised under the law of that country to carry on banking business

13 A foreign superannuation fund (within the meaning of the *Income Tax Assessment Act 1997*)