

2010-2011-2012-2013

The Parliament of the  
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

**EXPOSURE DRAFT**

**Income Tax (TFN Withholding Tax  
(ESS)) Amendment (DisabilityCare  
Australia) Bill 2013**

**No.     , 2013**

*(Treasury)*

**A Bill for an Act to amend the *Income Tax (TFN  
Withholding Tax (ESS)) Act 2009*, and for related  
purposes**



---

## Contents

1	Short title.....	1
2	Commencement.....	1
3	Schedule(s).....	2
<b>Schedule 1—Amendments</b>		<b>3</b>
	<i>Income Tax (TFN Withholding Tax (ESS)) Act 2009</i>	3



1     **A Bill for an Act to amend the *Income Tax (TFN***  
2     ***Withholding Tax (ESS)) Act 2009, and for related***  
3     **purposes**

4     The Parliament of Australia enacts:

5     **1 Short title**

6                     This Act may be cited as the *Income Tax (TFN Withholding Tax*  
7                     *(ESS)) Amendment (DisabilityCare Australia) 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

---

---

**Commencement information**

---

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedule 1	At the same time as Schedule 1 to the <i>Medicare Levy Amendment (DisabilityCare Australia) Act 2013</i> commences.	

1 Note: This table relates only to the provisions of this Act as originally  
2 enacted. It will not be amended to deal with any later amendments of  
3 this Act.

4 (2) Any information in column 3 of the table is not part of this Act.  
5 Information may be inserted in this column, or information in it  
6 may be edited, in any published version of this Act.

7 **3 Schedule(s)**

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9 repealed as set out in the applicable items in the Schedule  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

1 **Schedule 1—Amendments**  
2

3 ***Income Tax (TFN Withholding Tax (ESS)) Act 2009***

4 **1 Section 4**

5 Repeal the section, substitute:

6 **4 Rate of tax**

7 The rate of tax imposed by this Act on such an amount is the sum  
8 of the following:

- 9 (a) the maximum rate specified in the table in Part I of  
10 Schedule 7 to the *Income Tax Rates Act 1986*;  
11 (b) 2%.

12 **2 Application of amendment**

13 The amendment made by this Schedule applies to ESS interests (within  
14 the meaning of the *Income Tax Assessment Act 1997*) provided on or  
15 after 1 July 2014.