

**From:** [REDACTED]  
**To:** [Superannuation](#)  
**Subject:** Taxation Administration (Meaning of End Benefit) Instrument 2023  
**Date:** Wednesday, 20 December 2023 6:44:33 PM

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Dear Treasury,

We agree the Instrument should be made, although there seems to be a small technical error in the Instrument definitions (which must have been present in the Instrument subject to the sunset).

S.5 of the Instrument provides the following definition:

**“family law superannuation benefit** has the meaning given by the *Income Tax Assessment Act 1997*.”

However, there is no such definition on our searches. There is a definition of **family law superannuation payment** in s.307-5 and s.995.1 but no definition of **family law superannuation benefit**.

Regards,

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[REDACTED] | Director | Super/Splitting

SuperSplitting is an internet based superannuation law practice specialising in Super and Family Law. Contact is mobile and email.

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