

CORRECTION

Taxation Laws Amendment Bill (No. 4) 1993

Explanatory Memorandum

The following correction is to be made to the Explanatory Memorandum being circulated on 14 December 1993:

The paragraph

7.6 The first available bereavement adjustment payday effectively divides the bereavement period into two periods:

- **bereavement rate continuation period (BRCP)** to which continued payments relate; it ends before the FABAP unless the FABAP occurs on or after the last day of the bereavement period; where the latter occurs, BRCP coincides with the bereavement period.
- **bereavement lump sum period** in relation to which a bereavement lump sum may be payable; it begins on the first available bereavement adjustment payday and ends on the last day of the bereavement period.

replaces the paragraph

7.6 The first available bereavement adjustment payday effectively divides the bereavement period into two periods:

- **bereavement rate continuation period (BRCP)** in relation to which a bereavement lump sum may be payable; it ends before the FABAP unless the FABAP occurs on or after the last day of the bereavement period; where the latter occurs, BRCP coincides with the bereavement period.
- **bereavement lump sum period** in relation to which a bereavement lump sum may be payable; it begins on the first available bereavement adjustment payday and ends on the last day of the bereavement period.

(Circulated by the authority of the Treasurer the Hon. John Dawkins, M.P.)

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