2022‑2023‑2024‑2025

The Parliament of the

Commonwealth of Australia

HOUSE OF REPRESENTATIVES

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| **EXPOSURE DRAFT** |

Superannuation Guarantee Charge Amendment Bill 2025

No. , 2025

(Treasury)

A Bill for an Act to amend the *Superannuation Guarantee Charge Act 1992*, and for related purposes

Contents

1 Short title 1

2 Commencement 1

3 Schedules 2

Schedule 1—Amendments 3

Superannuation Guarantee Charge Act 1992 3

A Bill for an Act to amend the *Superannuation Guarantee Charge Act 1992*, and for related purposes

The Parliament of Australia enacts:

1 Short title

This Act is the *Superannuation Guarantee Charge Amendment* *Act 2025*.

2 Commencement

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

| Commencement information | | |
| --- | --- | --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this Act | 1 July 2026. | 1 July 2026 |

Note: This table relates only to the provisions of this Act as originally enacted.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

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

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Superannuation Guarantee Charge Act 1992

1 Sections 5 and 6

Omit “a quarter”, substitute “a QE day”.

2 Application of amendments

Despite the amendments of sections 5 and 6 of the *Superannuation Guarantee Charge Act 1992* made by this Schedule, those sections continue to apply on and after 1 July 2006 in relation to a quarter ending before that day, as if the amendments had not been made.