

# EXPOSURE DRAFT

2022-2023-2024-2025

The Parliament of the  
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

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**

3/2/2025 6:34 PM

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

4 The Parliament of Australia enacts:

5 **1 Short title**

6 This Act is the *Superannuation Guarantee Charge Amendment Act*  
7 *2025*.

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.

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## Commencement information

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

2

Note: This table relates only to the provisions of this Act as originally enacted.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.

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(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.

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### 3 Schedules

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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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*Superannuation Guarantee Charge Amendment Bill 2025*

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1 **Schedule 1—Amendments**  
2

3 *Superannuation Guarantee Charge Act 1992*

4 **1 Sections 5 and 6**

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

6 **2 Application of amendments**

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