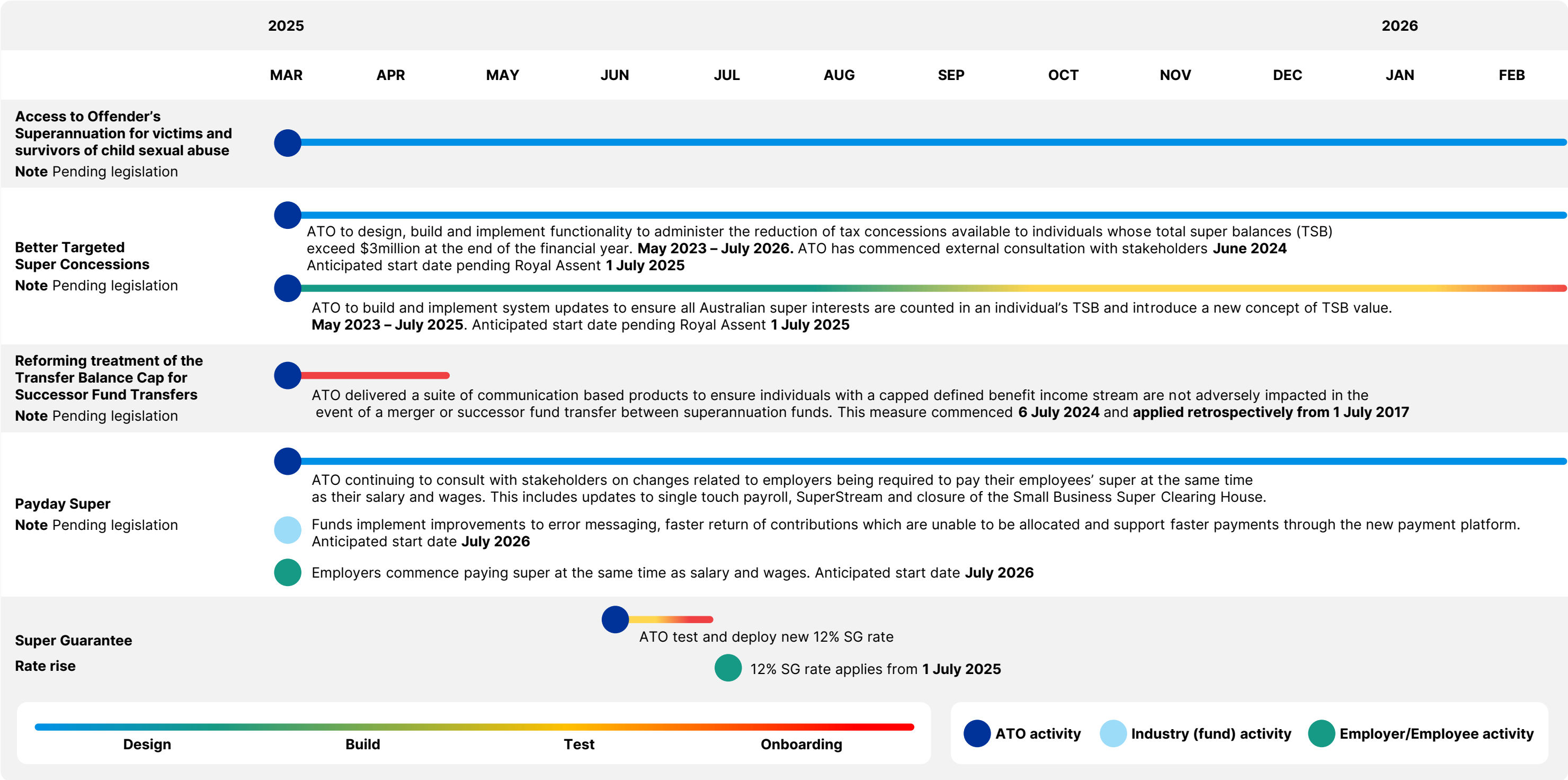
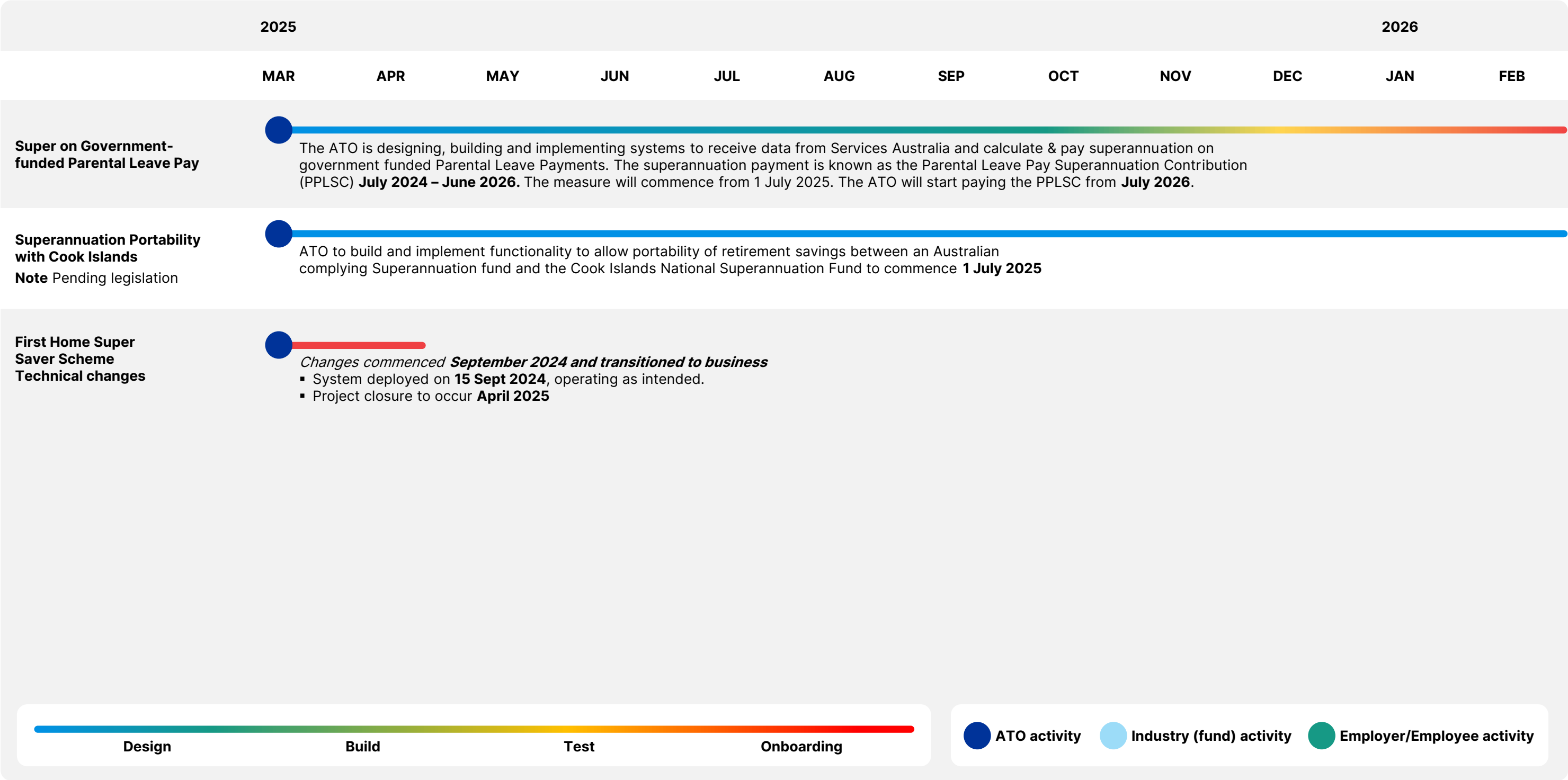


# Changes impacting the superannuation industry



# Changes impacting the superannuation industry



# Change control

Deliverable	Change	Version
Superannuation Portability with Cook Islands	<ul style="list-style-type: none"><li>No change – Pending Legislation</li></ul>	March 2025
Super on Government-funded Parental Leave Pay	<ul style="list-style-type: none"><li>Updated to include project deliverables and timelines</li></ul>	March 2025
Access to Offender’s Super for victims and survivors of sexual abuse	<ul style="list-style-type: none"><li>No change – Pending Legislation</li></ul>	March 2025
Reforming treatment of the Transfer Balance Cap for Successor Fund Transfers	<ul style="list-style-type: none"><li>Updated to include:<ul style="list-style-type: none"><li>Project deliverables</li><li>Start date of law</li></ul></li></ul>	March 2025
First Home Super Saver Scheme – Technical Changes	<ul style="list-style-type: none"><li>System deployed on 15 Sept 2024, operating as intended.</li><li>Project closure to occur April 2025</li></ul>	March 2025
Better Targeted Super Concessions	<ul style="list-style-type: none"><li>No Updates – Legislation pending</li></ul>	March 2025
Payday Super	<ul style="list-style-type: none"><li>Legislation pending<ul style="list-style-type: none"><li>ATO continues to consult with stakeholders</li></ul></li></ul>	March 2025
Non-arm’s Length Expense Rules for Super funds	<ul style="list-style-type: none"><li>Removed. Project completed February 2025</li></ul>	March 2025
Super Guarantee – Rate Increase	<ul style="list-style-type: none"><li>Updated to reflect 2025–26 increase</li></ul>	March 2025
Superannuation Portability with Cook Islands	<ul style="list-style-type: none"><li>Added as announced in Mid-Year Economic and Fiscal Outlook (MYEFO) 2023–24</li></ul>	May 2024
Super on Government-funded Parental Leave Pay	<ul style="list-style-type: none"><li>Added as announced in May 2024 Federal Budget</li></ul>	May 2024
Access to Offender’s Super for victims and survivors of sexual abuse	<ul style="list-style-type: none"><li>Added as announced in Mid-Year Economic and Fiscal Outlook (MYEFO) 2023–24</li></ul>	May 2024
Reforming treatment of the Transfer Balance Cap for Successor Fund Transfers	<ul style="list-style-type: none"><li>Added as announced in Mid-Year Economic and Fiscal Outlook (MYEFO) 2023–24</li></ul>	May 2024
Better Targeted Super Concessions	<ul style="list-style-type: none"><li>Updated to include:<ul style="list-style-type: none"><li>External consultation</li><li>Total Super Balance (TSB) definition change</li></ul></li></ul>	May 2024
Payday Super	<ul style="list-style-type: none"><li>No updates</li></ul>	May 2024

\* Change Control is limited to the past 12 months