



Tax Laws Amendment (Superannuation Reporting) Act 2004

No. 142, 2004

An Act to amend the law relating to taxation, and for related purposes

Note: An electronic version of this Act is available in SCALEplus
(<http://scaleplus.law.gov.au/html/comact/browse/TOCN.htm>)

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An Act to amend the law relating to taxation, and for related purposes

[Assented to 14 December 2004]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Tax Laws Amendment (Superannuation Reporting) Act 2004*.

2 Commencement

This Act commences on the day on which it receives the Royal Assent.

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

Superannuation Guarantee (Administration) Act 1992

1 Section 23A

Repeal the section.

2 Application

The amendment made by item 1 applies to contributions made on or after 1 January 2005.

*[Minister's second reading speech made in—
House of Representatives on 18 November 2004
Senate on 7 December 2004]*

(176/04)
