



Superannuation Guarantee Charge Amendment Act 2025

No. 58, 2025

**An Act to amend the *Superannuation Guarantee
Charge Act 1992*, and for related purposes**

Note: An electronic version of this Act is available on the Federal Register of Legislation
(<https://www.legislation.gov.au/>)

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No. 58, 2025

An Act to amend the *Superannuation Guarantee Charge Act 1992*, and for related purposes

[Assented to 6 November 2025]

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Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 2026 in relation to a quarter ending before that day, as if the amendments had not been made.

[Minister’s second reading speech made in—
House of Representatives on 9 October 2025
Senate on 3 November 2025]

(74/25)
