



Treasury Laws Amendment (The Survivors Law) Act 2026

No. 47, 2026

**An Act to amend the law relating to taxation,
superannuation and bankruptcy, 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. 47, 2026

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

[Assented to 20 May 2026]

The Parliament of Australia enacts:

1 Short title

This Act is the *Treasury Laws Amendment (The Survivors Law) Act 2026*.

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	The day after this Act receives the Royal Assent.	21 May 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Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Access to superannuation for survivors of child sexual abuse crimes

Part 1—Amendments

Division 1—Main amendments

Taxation Administration Act 1953

1 Section 8AAZA (subparagraph (a)(iii) of the definition of *credit*)

Omit “subparagraph; and”, substitute “subparagraph;”.

2 Section 8AAZA (at the end of paragraph (a) of the definition of *credit*)

Add:

- (iv) an amount that the Commissioner must pay under subsection 139-160(1) in Schedule 1 (about perpetrator contribution release orders); and

3 After Division 138 in Schedule 1

Insert:

Division 139—Access to perpetrators’ superannuation for victims of child abuse

Table of Subdivisions

Guide to Division 139

139-A	Requesting information about perpetrator’s superannuation
139-B	Perpetrator contributions release orders
139-C	Releasing money following perpetrator contributions release orders

Guide to Division 139

139-1 What this Division is about

A victim of a specified child abuse offence may access the superannuation of the perpetrator in certain circumstances.

The victim may request the Commissioner to provide certain information about the superannuation interests of the perpetrator.

If the information is provided, the victim may apply to the Federal Circuit and Family Court of Australia (Division 2) for an order authorising the Commissioner to require the release of amounts from those superannuation interests.

Following the making of an order, the Commissioner may require providers to release amounts from the superannuation interests. The Commissioner pays these amounts directly to the victim.

There are some circumstances when providers may not be required to release the amounts.

Subdivision 139-A—Requesting information about perpetrator’s superannuation

Guide to Subdivision 139-A

139-5 What this Subdivision is about

A victim of a specified child abuse offence may request that the Commissioner provide certain information about the superannuation interests of the perpetrator if there has been a finding of guilt and an order for compensation that is unpaid.

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139-35	Commissioner must notify perpetrator of disclosure

Operative provisions

139-10 Requesting perpetrator superannuation information

- (1) A request may be made to the Commissioner for information about the *superannuation interests of the perpetrator of a *specified child abuse offence.
- (2) The request may be made by a victim of the offence, or on behalf of the victim by:
 - (a) a *legal practitioner representing the victim; or
 - (b) the victim's *legal personal representative; or
 - (c) in the case of a victim who is under 18 years of age on the date on which the request is made:
 - (i) the victim's parent; or
 - (ii) a person who has been granted (whether alone or jointly with another person or persons) guardianship of the victim under a law of the Commonwealth or of a State or Territory; or
 - (d) a person who provides the victim with financial and counselling services for the predominant purpose of assisting the victim to resolve financial difficulties; or
 - (e) the victim's *registered tax agent.
- (3) The request may only be made if the person making it reasonably believes that the circumstances mentioned in paragraphs 139-55(1)(a) to (e) (which are about criteria for the making of a perpetrator contributions release order) exist in relation to the offence.

139-15 Meaning of *specified child abuse offence*

- (1) *Specified child abuse offence* means:

- (a) a child sexual abuse offence within the meaning of subsection 3(1) of the *Crimes Act 1914*; or
 - (b) an offence against a provision of Division 270 or 271 of the *Criminal Code* (other than an offence against a provision mentioned in subsection (2)), if the victim is under 18 years of age at the time the offence is committed.
- (2) For the purposes of paragraph (1)(b), the provisions are:
- (a) subsection 271.2(1), (1A), (1B), (1C), (2), (2A), (2B) or (2C) (trafficking in persons); and
 - (b) subsection 271.3(1) (trafficking in persons—aggravated offence); and
 - (c) subsection 271.5(1), (2), (2A) or (2B) (domestic trafficking in persons); and
 - (d) subsection 271.6(1) (domestic trafficking in persons—aggravated offence); and
 - (e) subsection 271.7B(1) or (2) (organ trafficking—entry into and exit from Australia); and
 - (f) subsection 271.7C(1) (organ trafficking—aggravated offence); and
 - (g) section 271.7D (domestic organ trafficking); and
 - (h) subsection 271.7E(1) (domestic organ trafficking—aggravated offence); and
 - (i) subsection 271.7F(1) (harbouring a victim).

139-20 Requirements for requests

The request must:

- (a) be in the *approved form; and
- (b) be accompanied by a statutory declaration by the person making the request stating that:
 - (i) the person reasonably believes that the circumstances mentioned in paragraphs 139-55(1)(a) to (e) exist; and
 - (ii) the person understands that disclosing any information given by the Commissioner under subsection 139-25(1) other than for the purposes of making an application under section 139-55 or in a proceeding for an order under section 139-60 is an offence against section 355-155; and

- (iii) the person understands that making a false statement in a statutory declaration is an offence against section 11 of the *Statutory Declarations Act 1959*; and
- (c) if the perpetrator has been convicted of the *specified child abuse offence—be accompanied by evidence of the conviction; and
- (d) be accompanied by a copy of the order mentioned in paragraph 139-55(1)(b); and
- (e) state the date on which the victim alleges that the conduct constituting the offence first occurred.

139-25 Decision on request

- (1) If the Commissioner is satisfied that the request meets the requirements in section 139-20, the Commissioner must disclose the information mentioned in section 139-30 to the person who made the request.
- (2) The disclosure is for either or both of the following purposes:
 - (a) making an application under section 139-55;
 - (b) a proceeding for an order under section 139-60.
- (3) If the Commissioner discloses information under subsection (1), the Commissioner must also give the person who made the request a notice stating the start and end dates of the period mentioned in paragraph 139-30(1)(a).

139-30 Perpetrator superannuation information to be disclosed by Commissioner

- (1) The information to be provided by the Commissioner upon request is:
 - (a) the sum of the contributions covered by subsection (3) made to a *superannuation plan for the benefit of the perpetrator in the period:
 - (i) beginning on the day that is 10 years before the first day on which the victim alleges that the conduct constituting the *specified child abuse offence occurred; and
 - (ii) ending on the day on which the request is given to the Commissioner; and

- (b) if the most recent *total superannuation balance of the perpetrator that is known to the Commissioner is lower than the sum of the contributions determined under paragraph (a)—that total superannuation balance.

Working out the amount of concessional contributions

- (2) In working out the sum of the contributions in paragraph (1)(a), the amount of a contribution that is a *concessional contribution is to be worked out using the following formula:

0.85 × the amount of the *concessional contribution

Covered contributions

- (3) A contribution is covered by this subsection if:
 - (a) it is a contribution of any of the following kinds:
 - (i) a member contribution (within the meaning of Part 5 of the *Superannuation Industry (Supervision) Regulations 1994*);
 - (ii) a *reportable employer superannuation contribution made in relation to the financial year beginning on 1 July 2009 or a later financial year;
 - (iii) an employer contribution made in relation to the financial year beginning on 1 July 2008 or an earlier financial year that is not a mandated employer contribution (within the meaning of Part 5 of the *Superannuation Industry (Supervision) Regulations 1994*); and
 - (b) it is not an excepted contribution mentioned in subsection (4).

Excepted contributions

- (4) For the purposes of paragraph (3)(b), excepted contributions are the following:
 - (a) a contribution to the extent that it is required to be made because of a law of the Commonwealth or of a State or Territory, or the rules of the relevant superannuation fund;
 - (b) a contribution made in respect of a *defined benefit interest;

- (c) a Government co-contribution made under the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003*;
- (d) a contribution that is an amount transferred from a *KiwiSaver scheme to a *complying superannuation fund that is:
 - (i) an *Australian-sourced amount; or
 - (ii) a *returning New Zealand-sourced amount;
- (e) a contribution that is a *contributions-splitting benefit;
- (f) a contribution made in relation to a financial year before the financial year beginning on 1 July 2002.

139-35 Commissioner must notify perpetrator of disclosure

- (1) If the Commissioner discloses information under subsection 139-25(1), the Commissioner must give notice to the perpetrator.
- (2) The Commissioner must give notice as soon as practicable after making the disclosure.
- (3) The notice:
 - (a) must include a copy of the information that has been disclosed; and
 - (b) must not state the name of the person who made the request or the victim.

Subdivision 139-B—Perpetrator contributions release orders

Guide to Subdivision 139-B

139-50 What this Subdivision is about

If information is provided under Subdivision 139-A, a victim may apply to the Federal Circuit and Family Court of Australia (Division 2) to authorise the Commissioner to require the release of amounts from the superannuation interests of perpetrators.

The perpetrator is required to notify the Court about certain applications, restraining orders or bankruptcy (which may affect superannuation interests). The Court may stay proceedings until these applications are finally determined, restraining orders lifted or bankruptcy is discharged.

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Operative provisions

139-55 Application for perpetrator contributions release order

- (1) A victim of a *specified child abuse offence may apply to the Federal Circuit and Family Court of Australia (Division 2) for an order under section 139-60 if:
- (a) the perpetrator of the offence has been convicted or found guilty of the offence; and
 - (b) a court has made an order requiring the perpetrator to pay compensation to the victim of the offence for injury, loss or damage suffered by the victim as a direct result of conduct that constituted the offence, whether:
 - (i) the order was made before or after the conviction or finding of guilt; and
 - (ii) the order was made by the court that convicted the perpetrator or made the finding of guilt or a different court in civil proceedings; and
 - (c) a period of at least 12 months has passed since the day on which the order was made; and

- (d) the perpetrator has not paid in full the amount of compensation specified in the order; and
 - (e) the period within which recovery of the amount may be pursued in a court in the jurisdiction where the order was made has not expired; and
 - (f) the Commissioner has disclosed superannuation information relating to the perpetrator under subsection 139-25(1).
- (2) The application must:
- (a) state:
 - (i) the amount of compensation that the perpetrator is required to pay the victim under the order mentioned in paragraph (1)(b); and
 - (ii) the period within which recovery of the amount may be pursued in a court in the jurisdiction where the order was made; and
 - (iii) the amount of compensation that the perpetrator has paid the victim (if any); and
 - (iv) the day that is 10 years before the first day on which the victim alleges that the conduct constituting the *specified child abuse offence first occurred; and
 - (b) be accompanied by a copy of:
 - (i) the order mentioned in paragraph (1)(b); and
 - (ii) the information mentioned in paragraph (1)(f); and
 - (c) name the perpetrator as a respondent.
- (3) The applicant must give a copy of the application to the Commissioner as soon as practicable after making the application.
- (4) The copy of the application served on the perpetrator by the applicant must be accompanied by a notice setting out the perpetrator's obligations to notify the Court under section 139-90.

139-60 Court may make perpetrator contributions release order

- (1) On application under subsection 139-55(1), the Federal Circuit and Family Court of Australia (Division 2) may order that the Commissioner is authorised to exercise the power under subsection 139-115(1) in relation to any *superannuation interest of the perpetrator up to a specified amount if:

- (a) the Court is satisfied that the circumstances mentioned in paragraphs 139-55(1)(a) to (e) exist; and
- (b) the Court has not been made aware by a party to the proceeding that there are any applications mentioned in subsection (2) in relation to the perpetrator that have been made and not finally determined; and
- (c) the Court has not been made aware by a party to the proceeding that the perpetrator is a bankrupt under the *Bankruptcy Act 1966* in respect of a bankruptcy from which the perpetrator has not been discharged; and
- (d) the Court has not been made aware by a party to the proceeding that a restraining order (within the meaning of the *Bankruptcy Act 1966*) in relation to the perpetrator's superannuation interests is in force.

Note: The perpetrator must give the Court notice about the status of applications mentioned in paragraphs (2)(a) to (e), bankruptcy, and restraining orders mentioned in paragraph (1)(d): see section 139-90.

(2) For the purposes of paragraph (1)(b), the applications are:

- (a) an application for an order under the *Bankruptcy Act 1966* that relates to:
 - (i) the bankruptcy of the perpetrator; or
 - (ii) the perpetrator's capacity as a debtor subject to a personal insolvency agreement; or
 - (iii) a debt agreement to which the perpetrator is a party (as a debtor); or
- (b) an application for an order under section 79, 90SM, 90YX or 90YY of the *Family Law Act 1975* in relation to the perpetrator; or
- (c) an application for an order under section 205ZG of the *Family Court Act 1997* (WA) in relation to the perpetrator; or
- (d) an application for a forfeiture order mentioned in subregulation 5.08(1A) of the *Superannuation Industry (Supervision) Regulations 1994* in relation to the perpetrator's *superannuation interests; or
- (e) an application for a superannuation order under Part 2 of the *Crimes (Superannuation Benefits) Act 1989* or Division 2 of Part VA of the *Australian Federal Police Act 1979* in relation to the perpetrator; or

- (f) an application for a restraining order (within the meaning of the *Bankruptcy Act 1966*) in relation to the perpetrator's superannuation interests.
- (3) The amount specified in the order must not exceed the lesser of the following amounts:
 - (a) the sum of contributions disclosed by the Commissioner under subsection 139-25(1);
 - (b) the outstanding amount of compensation the perpetrator is required to pay the victim under the order mentioned in paragraph 139-55(1)(b).

139-65 No publication of name of victim

- (1) The Federal Circuit and Family Court of Australia (Division 2) must not publish (in electronic form or otherwise), in relation to a proceeding under section 139-60, the name of the victim.
- (2) The Federal Court must not publish (in electronic form or otherwise), in relation to an appeal from a judgment of the Federal Circuit and Family Court of Australia (Division 2) in a proceeding under section 139-60, the name of the victim.

139-70 Intervention by Commissioner

- (1) The Commissioner may, with the leave of the Court and subject to any conditions imposed by the Court, intervene in a proceeding for an order under section 139-60.
- (2) If the Commissioner intervenes in a proceeding, the Commissioner is taken to be a party to the proceeding and has all the rights, duties and liabilities of such a party.

139-75 Stay of proceedings

- (1) The Court may order that the proceedings for an order under section 139-60 be stayed if the Court is made aware by a party to the proceeding that:
 - (a) an application mentioned in subsection 139-60(2) has been made; or

- (b) the perpetrator is a bankrupt under the *Bankruptcy Act 1966* in respect of a bankruptcy from which the perpetrator has not been discharged; or
 - (c) a restraining order (within the meaning of the *Bankruptcy Act 1966*) in relation to the perpetrator's *superannuation interests is in force.
- (2) The Court may continue the stay until:
- (a) for paragraph (1)(a)—the application is finally determined; or
 - (b) for paragraph (1)(b)—the perpetrator is discharged from the bankruptcy; or
 - (c) for paragraph (1)(c)—the restraining order is no longer in force.

139-80 When an application is finally determined

Without limiting paragraph 139-60(1)(b) or 139-75(2)(a), an application mentioned in subsection 139-60(2) is finally determined:

- (a) when the application is withdrawn; or
- (b) if the application is dismissed and an appeal against the decision to dismiss the application is made—when the appeal is withdrawn or determined; or
- (c) if the application is dismissed and an appeal against the decision to dismiss the application is not made—when the appeal period in respect of the decision to dismiss the application has ended; or
- (d) if an order (other than an interim order) is made as a result of the application—when the appeal period in respect of the order has ended.

139-85 Grounds on which perpetrator may oppose making of order

- (1) The perpetrator cannot oppose the making of an order under section 139-60 on any grounds other than the following:
 - (a) one or more of the circumstances mentioned in paragraphs 139-55(1)(a) to (e) do not exist;
 - (b) that the sum of contributions disclosed by the Commissioner under subsection 139-25(1) was incorrect;

- (c) that the date on which the victim alleges that the conduct constituting the *specified child abuse offence first occurred is incorrect and that because the date is incorrect, the sum of contributions disclosed by the Commissioner under subsection 139-25(1) is incorrect;
 - (d) any of the other matters stated in the application for the order are incorrect;
 - (e) any other matter to which the Court grants the perpetrator leave to object.
- (2) In opposing the making of an order on the ground mentioned in paragraph (1)(b), the perpetrator has the burden of proving that the amount of contributions disclosed was incorrect.
- (3) In opposing the making of an order on the ground mentioned in paragraph (1)(c), the perpetrator has the burden of proving:
- (a) that the date on which the victim alleges that the conduct constituting the *specified child abuse offence first occurred is incorrect; and
 - (b) that, because of the incorrect date, the sum of contributions disclosed by the Commissioner under subsection 139-25(1) is incorrect.

139-90 Perpetrator must notify Court about certain things

Circumstances existing when application is made

- (1) The perpetrator must notify the Court if any of the following circumstances exist at the time the perpetrator is given notice of the application under section 139-55:
- (a) an application mentioned in subsection 139-60(2) (other than in paragraph (f)) has been made in relation to the perpetrator and has not been finally determined;
 - (b) the perpetrator is aware that an application for a restraining order has been made in relation to the perpetrator's *superannuation interests and has not been finally determined;
 - (c) a restraining order is in force in relation to the perpetrator's superannuation interests;

- (d) the perpetrator is a bankrupt in respect of a bankruptcy from which the perpetrator has not been discharged.
- (2) The notice must be given as soon as practicable after the perpetrator is given notice of the application made under section 139-55.

Things happening after application has been made

- (3) The perpetrator must notify the Court if any of the following events occur after the perpetrator is given notice of the application under section 139-55 (but before the application is finally determined):
 - (a) an application mentioned in subsection 139-60(2) (other than in paragraph (f)) is made in relation to the perpetrator;
 - (b) an application mentioned in subsection 139-60(2) (other than in paragraph (f)) in relation to the perpetrator is finally determined;
 - (c) a restraining order is made in relation to the perpetrator's *superannuation interests;
 - (d) a restraining order made in relation to the perpetrator's superannuation interests ceases to be in force;
 - (e) the perpetrator becomes bankrupt;
 - (f) the perpetrator's bankruptcy is discharged.
- (4) The notice must be given as soon as practicable after the event occurs.

Offence

- (5) A person commits an offence if:
 - (a) the person is subject to a requirement under subsection (1) or (3); and
 - (b) the person fails to comply with the requirement.

Penalty: 50 penalty units.

139-95 Applicant must give Commissioner a copy of perpetrator contributions release order and nominate bank details

If the Court makes an order under section 139-60, the applicant must, as soon as practicable, give the Commissioner:

- (a) a sealed copy of the order; and
- (b) a nomination, in the *approved form, of a financial institution account into which the Commissioner is to pay any amounts released.

Subdivision 139-C—Releasing money following perpetrator contributions release orders

Guide to Subdivision 139-C

139-110 What this Subdivision is about

Following the making of an order under Subdivision 139-B, the Commissioner may require superannuation providers to release amounts from the superannuation interests of the perpetrator of the specified child abuse offence.

The Commissioner pays released amounts directly to the victim.

There are some circumstances when providers may not be required to release the amounts.

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Operative provisions

139-115 Issuing release authorities

- (1) If an order under section 139-60 in respect of a *specified child abuse offence is given to the Commissioner, the Commissioner must issue one or more release authorities to one or more *superannuation providers that hold *superannuation interests for the perpetrator of the offence.

Note: The purpose of the release authority is to allow the Commissioner to pay the victim an amount that meets a debt the perpetrator owes the victim under an order mentioned in paragraph 139-55(1)(b).

- (2) The Commissioner must not issue a release authority under subsection (1) to either of the following:
- (a) an *RSA provider that is not a *constitutional corporation;
 - (b) a trustee of a *superannuation fund that is not a regulated superannuation fund.

139-120 Amount to be stated in a release authority

The amount to be released from one or more *superannuation interests under a release authority issued under section 139-115 must be worked out so that either:

- (a) the amount released equals (but does not exceed) the amount specified in the order made under section 139-60; or
- (b) if the amount released falls short of the amount specified in the order made under section 139-60—the Commissioner:
 - (i) has issued at least one release authority to each *superannuation provider that the Commissioner is aware could be given a release authority under section 139-115; and
 - (ii) has received in response to each such release authority either an amount paid under subsection 139-135(1), or a notice under subsection 139-145(2); and

- (iii) is satisfied that issuing further release authorities will not increase the total amount released.

139-125 Contents of a release authority

Each release authority issued under section 139-115 must:

- (a) be issued to a single *superannuation provider; and
- (b) state the amount to be released from each *superannuation interest under the release authority; and
- (c) be dated; and
- (d) identify that it is a release authority issued following an order under section 139-60; and
- (e) contain any other information that the Commissioner considers relevant.

139-130 Varying or revoking a release authority

- (1) The Commissioner may decide to vary or revoke a release authority issued under section 139-115 at any time before the Commissioner is given notice under section 139-145 relating to the release authority.

Reissuing varied release authorities

- (2) If the Commissioner varies a release authority under this section at a particular time, then:
 - (a) at that time, the release authority (as issued before the variation) ceases to be in force; and
 - (b) the Commissioner must reissue the release authority (as varied) under section 139-115.

139-135 Obligations of superannuation providers

- (1) A *superannuation provider issued with a release authority under section 139-115 must, within 10 *business days after the release authority is issued (or a further period allowed by the Commissioner), pay to the Commissioner the lesser of:
 - (a) the amount stated in the release authority; and

- (b) the sum of the *maximum available release amounts for each *superannuation interest held by the superannuation provider in *superannuation plans for the perpetrator.

Note 1: Subsection 288-95(5) provides for an administrative penalty for failing to comply with this section.

Note 2: For the taxation treatment of the payment, see section 139-170.

Exception—defined benefit interests not subject to compulsory release

- (2) However, the *maximum available release amount for a *superannuation interest is not to be included in the sum worked out under paragraph (1)(b) if the interest is a *defined benefit interest.

Other exceptions

- (3) A *superannuation provider issued with a release authority under section 139-115 is not required to pay the Commissioner the amount mentioned in subsection (1) to the extent that doing so would be inconsistent with any of the following orders:
- (a) a forfeiture order mentioned in subregulation 5.08(1A) of the *Superannuation Industry (Supervision) Regulations 1994*;
 - (b) a restraining order within the meaning of the *Bankruptcy Act 1966*;
 - (c) a superannuation order under Part 2 of the *Crimes (Superannuation Benefits) Act 1989*;
 - (d) a superannuation order under Division 2 of Part VA of the *Australian Federal Police Act 1979*.
- (4) A *superannuation provider issued with a release authority under section 139-115 is also not required to pay the Commissioner the amount mentioned in subsection (1) if:
- (a) a payment flag (within the meaning of Part VIIIIB or Part VIIIC of the *Family Law Act 1975*) is operating on the *superannuation interest; or
 - (b) the superannuation provider is required to give the perpetrator a payment split notice under regulation 7A.03 of the *Superannuation Industry (Supervision) Regulations 1994* and, at the time the release authority is issued:

- (i) the superannuation provider has not given the notice; or
 - (ii) the superannuation provider has given the notice and any of the circumstances mentioned in subsection (5) apply; or
 - (c) the superannuation provider:
 - (i) has been given a request under regulation 7A.03C, 7A.03D, 7A.03E, 7A.05, 7A.06 or 7A.07 of the *Superannuation Industry (Supervision) Regulations 1994*; and
 - (ii) is required under regulation 7A.03G or 7A.09 of those Regulations to give effect to the request; and
 - (iii) has not given effect to the request.
- (5) For the purposes of subparagraph (4)(b)(ii), the circumstances are:
- (a) the period by which a request mentioned in subparagraph (4)(c)(i) must be made has not ended; or
 - (b) the period by which a request mentioned in subparagraph (4)(c)(i) must be made has ended and the superannuation provider:
 - (i) has not been given a request; and
 - (ii) intends to take an action mentioned in subregulation 7A.03H(1) or (4) or 7A.10(1) of the *Superannuation Industry (Supervision) Regulations 1994*.

139-140 Voluntary compliance with a release authority relating to defined benefit interests

- (1) A *superannuation provider issued with a release authority under section 139-115 may, within 10 *business days after the release authority is issued (or a further period allowed by the Commissioner), pay to the Commissioner the lesser of:
 - (a) the amount stated in the release authority; and
 - (b) the sum of the *maximum available release amounts for each *defined benefit interest held by the superannuation provider in *superannuation plans for the perpetrator.

- (2) For the purposes of paragraph (1)(a), reduce the amount mentioned in that paragraph by any amount the provider pays under subsection 139-135 in relation to the release authority.

139-145 Notifying Commissioner

- (1) A *superannuation provider issued with a release authority under section 139-115 must notify the Commissioner of a payment made in accordance with this Subdivision.
- (2) A *superannuation provider that:
- (a) has been issued with a release authority under section 139-115; and
 - (b) is not required to pay an amount under section 139-135, or is required under that section to pay an amount less than the amount stated in the release authority;
- must notify the Commissioner that the provider is not required to comply with the release authority.
- (3) If a *superannuation provider is not required to pay an amount because of subsection 139-135(3) or (4), or is not required to pay the whole of the amount because of those subsections, a notice under subsection (2) of this section must also state:
- (a) the reason why the provider is not required to pay the amount or is not required to pay the whole of the amount; and
 - (b) in the case where the provider is not required to pay the amount because of paragraph 139-135(4)(b)—the date on which the provider expects that it will have completed arrangements to give effect to the payment split.
- (4) A notice under this section must:
- (a) be given in the *approved form within the period applying under subsection 139-135(1) or 139-140(1) for the release authority; and
 - (b) if the provider is not required to pay the amount or is not required to pay the whole of the amount—state the reason why the provider is not required to pay the amount or is not required to pay the whole of the amount; and

- (c) if paragraph 139-135(4)(b) applies—state the date on which the provider expects that it will have completed arrangements to give effect to the payment split.

Note: Subsection 286-75(1) provides for an administrative penalty for failing to comply with this section.

139-150 Notifying perpetrator and victim

- (1) The Commissioner must notify the perpetrator and the victim in respect of whom an order under section 139-60 has been made as soon as practicable after:
 - (a) the total amount paid to the Commissioner under release authorities issued under subsection 139-115(1) reaches the amount specified in the order; or
 - (b) the Commissioner is satisfied, under subparagraph 139-120(b)(iii), that issuing further release authorities will not increase the total amount released.
- (2) A notice given to the perpetrator under subsection (1) must:
 - (a) be in writing; and
 - (b) identify the *superannuation providers to whom any release authorities were issued; and
 - (c) state the total amount that was paid under the release authorities; and
 - (d) state that the Commissioner will not issue further release authorities in respect of the order.
- (3) A notice given to the victim under subsection (1) must:
 - (a) be in writing; and
 - (b) state the total amount that was paid under the release authorities; and
 - (c) state that the Commissioner will not issue further release authorities in respect of the order.

139-155 Compensation for acquisition of property

- (1) If the operation of section 139-115 would result in an acquisition of property (within the meaning of paragraph 51(xxxi) of the Constitution) from an entity otherwise than on just terms (within

the meaning of that paragraph), the Commonwealth is liable to pay a reasonable amount of compensation to the entity.

- (2) If the Commonwealth and the entity do not agree on the amount of the compensation, the entity may institute proceedings in:
- (a) the Federal Court of Australia; or
 - (b) the Supreme Court of a State or Territory;
- for the recovery from the Commonwealth of such reasonable amount of compensation as the court determines.

139-160 Payment to victim

- (1) If a *superannuation provider pays an amount in relation to a release authority issued under section 139-115, the Commissioner must, on behalf of the Commonwealth, pay an amount equal to the released amount to the credit of the account nominated by the victim under paragraph 139-95(b).
- (2) The perpetrator's liability to pay the victim compensation under an order mentioned in paragraph 139-55(1)(b) is reduced by the amount paid under subsection (1) of this section.

Note: For the purposes of this Division, the Commissioner may make entries in non-RBA accounts to reflect that an amount released from the perpetrator's superannuation interests is effectively transferred to the account nominated by the victim.

- (3) The perpetrator is not entitled to be paid any amount in connection with the released amount.
- (4) If:
- (a) an amount mentioned in subsection (1) is to be paid to the credit of the account nominated by the applicant under section 139-95(b); and
 - (b) a court order in the nature of a garnishee order comes into force in relation to the account;
- the court order mentioned in paragraph (b) does not apply to the amount before it is paid into the account.

139-165 Recovery of amounts paid in excess of unpaid compensation

If the sum of the amounts paid by the Commissioner under section 139-160 exceeds the amount of unpaid compensation to which the victim is entitled from the perpetrator under the order mentioned in paragraph 139-55(1)(b), then the excess:

- (a) is payable by the victim to the perpetrator; and
- (b) is a debt due by the victim to the perpetrator; and
- (c) may be recovered by action in a court of competent jurisdiction by the perpetrator.

139-170 Income tax treatment of amounts released—proportioning rule does not apply

Section 307-125 of the *Income Tax Assessment Act 1997* (the proportioning rule) does not apply to a payment made as required or permitted under this Subdivision.

Note: The income tax treatment of released amounts is also affected by section 303-15 of that Act.

4 At the end of section 288-95

Add:

- (5) A *superannuation provider that fails to comply with section 139-135 (about release authorities following a perpetrator contributions release order) is liable to an administrative penalty of 20 penalty units.

Division 2—Other amendments

Bankruptcy Act 1966

5 After paragraph 153(2)(b)

Insert:

- (ba) release the bankrupt from a debt incurred under an order mentioned in paragraph 139-55(1)(b) in Schedule 1 to the *Taxation Administration Act 1953* (whether or not the victim has applied, or is eligible to apply, for an order under that paragraph); or

Income Tax Assessment Act 1997

6 Section 11-55 (table item headed “superannuation”)

After:

member benefits	301-10
	301-15
	301-30
	301-225

Insert:

payment to victim following perpetrator contributions	59-110
release order	

7 At the end of Division 59

Add:

**59-110 Payment to victim following perpetrator contributions
release order**

A payment made by the Commissioner of an amount mentioned in subsection 139-160(1) in Schedule 1 to the *Taxation Administration Act 1953* is not assessable income and is not *exempt income.

8 Section 303-15

After “section 131-15”, insert “or 139-115”.

9 At the end of subsection 307-15(2) (before the note)

Add:

Note 1: Paragraph (a) would cover, for example, the reduction of a debt you have.

10 Subsection 307-15(2) (note)

Omit “Note”, substitute “Note 2”.

11 Subsection 995-1(1)

Insert:

specified child abuse offence has the meaning given by section 139-15 in Schedule 1 to the *Taxation Administration Act 1953*.

Superannuation Act 1976

12 Subsection 79B(1A)

After “section 131-15”, insert “or 139-115”.

Superannuation Industry (Supervision) Act 1993

13 At the end of subsection 120(1)

Add:

- ; or (d) the person is a trustee of a self managed superannuation fund or a director of a corporate trustee of a self managed superannuation fund that:
 - (i) has contravened section 139-135 in Schedule 1 to the *Taxation Administration Act 1953*; or
 - (ii) has contravened subsection 139-145(2) in Schedule 1 to the *Taxation Administration Act 1953* by failing to notify the Commissioner of Taxation that the trustee was not required to comply with a release authority because of subsection 139-135(3) or (4) of that Schedule.

Part 2—Application

14 Application

Offences

- (1) The amendments made by this Schedule apply in relation to an offence committed before, on or after the commencement of this Schedule.

Bankruptcy

- (2) The amendment of the *Bankruptcy Act 1966* made by this Schedule applies in relation to:
- (a) a debt incurred before, on or after the commencement of this Schedule; and
 - (b) a bankruptcy that:
 - (i) commenced before, on or after the commencement of this Schedule; and
 - (ii) is discharged on or after the commencement of this Schedule.

Access to superannuation

- (3) A request under section 139-10 in Schedule 1 to the *Taxation Administration Act 1953* as inserted by this Schedule may be made on or after the day that is 12 months after the commencement of this Schedule.
- (4) The amendments made by this Schedule apply in relation to a contribution made to a superannuation plan before, on or after the commencement of this Schedule.

*[Minister's second reading speech made in—
House of Representatives on 25 March 2026
Senate on 14 May 2026]*

(33/26)