



# **Treasury Laws Amendment (Paid Parental Leave Superannuation Consequential Amendments) Regulations 2025**

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I, the Honourable Sam Mostyn AC, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 12 June 2025

Sam Mostyn AC  
Governor-General

By Her Excellency's Command

Dr Daniel Mulino  
Assistant Treasurer  
Minister for Financial Services

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## 1 Name

This instrument is the *Treasury Laws Amendment (Paid Parental Leave Superannuation Consequential Amendments) Regulations 2025*.

## 2 Commencement

- (1) Each provision of this instrument 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 instrument	The day after this instrument is registered.	13 June 2025

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under the following:

- (a) the *Corporations Act 2001*;
- (b) the *Superannuation Industry (Supervision) Act 1993*.

## 4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

## Schedule 1—Amendments

### *Corporations Regulations 2001*

#### **1 Paragraphs 7.9.20(1)(e) and 7.9.26(1)(b)**

After “employer contributions”, insert “and PPL superannuation contributions (if any) within the meaning of the *Paid Parental Leave Act 2010*”.

#### **2 At end of subregulation 7.9.62(4)**

Add:

- ; (i) a transaction that relates to:
  - (i) a superannuation product or an RSA; and
  - (ii) a PPL superannuation contribution within the meaning of the *Paid Parental Leave Act 2010* arising under section 115B of that Act.

### *Superannuation Industry (Supervision) Regulations 1994*

#### **3 At the end of paragraph 5.04(3)(b)**

Add:

- ; and (v) any PPL superannuation contributions within the meaning of the *Paid Parental Leave Act 2010*.

#### **4 At the end of subregulation 13.16(2)**

Add:

- ; or (h) the alteration enables the trustee to be reimbursed for an amount paid, or to be paid, under section 115P of the *Paid Parental Leave Act 2010*.