





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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

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

(176/04)

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