



Paid Parental Leave Amendment (Adding Superannuation for a More Secure Retirement) Act 2024

No. 90, 2024

**An Act to amend the *Paid Parental Leave Act 2010*,
and for other 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. 90, 2024

**An Act to amend the *Paid Parental Leave Act 2010*,
and for other purposes**

[Assented to 1 October 2024]

The Parliament of Australia enacts:

1 Short title

This Act is the *Paid Parental Leave Amendment (Adding
Superannuation for a More Secure Retirement) Act 2024*.

*No. 90, 2024 Paid Parental Leave Amendment (Adding Superannuation for a More
Secure Retirement) Act 2024 1*

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.	2 October 2024

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Main amendments

Paid Parental Leave Act 2010

1 Subsection 3A(1)

After “parental leave pay”, insert “and paid parental leave superannuation contributions”.

2 At the end of paragraph 3A(2)(c)

Add:

; and (viii) reduce the long-term financial impact of taking time off work to care for the child by adding to the superannuation balances of those parents.

3 Section 4 (after the paragraph beginning “Part 3-5 is about”)

Insert:

Chapter 3A—PPL superannuation contributions

A PPL superannuation contribution is payable for a person for an income year if one or more PPL funding amounts or instalments relating to the person are paid by the Secretary in the income year.

The amount of a PPL superannuation contribution is calculated on the basis of the SG charge percentage for the income year and is generally paid by the Commissioner of Taxation in the subsequent income year to a complying superannuation fund for the person.

The Commissioner of Taxation has the general administration of Chapter 3A.

4 Section 6

Insert:

base contribution: see subsection 115C(2).

base interest rate for a day has the same meaning as in section 8AAD of the *Taxation Administration Act 1953*.

Commissioner means the Commissioner of Taxation.

complying superannuation fund has the same meaning as in the *Income Tax Assessment Act 1997*.

constitutionally protected fund has the same meaning as in the *Income Tax Assessment Act 1997*.

credit to an RSA that is a policy (within the meaning of the *Life Insurance Act 1995*) means pay as a premium in relation to the policy.

general interest charge means the charge worked out under Part IIA of the *Taxation Administration Act 1953*.

legal personal representative of a person who has died means an executor or administrator of the person's estate.

nominal interest rate amount: see subsection 115C(5).

payment date means:

- (a) for a PPL superannuation contribution—the date worked out in accordance with the PPL rules made for the purposes of section 115H; or
- (b) for an underpaid amount of a PPL superannuation contribution—the date worked out in accordance with the PPL rules made for the purposes of section 115M.

PPL superannuation contribution (short for Paid Parental Leave superannuation contribution) means a PPL superannuation contribution payable under section 115B.

provider of an RSA has the same meaning as in the *Retirement Savings Accounts Act 1997*.

RSA has the same meaning as in the *Retirement Savings Accounts Act 1997*.

SG charge percentage: see subsection 115C(4).

Superannuation Holding Accounts Special Account means the Superannuation Holding Accounts Special Account continued in existence by section 8 of the *Small Superannuation Accounts Act 1995*.

superannuation provider means:

- (a) the trustee of a complying superannuation fund; or
- (b) the provider of an RSA; or
- (c) the trustee of a constitutionally protected fund.

taxation officer means a person who is a taxation officer within the meaning of subsection 355-30(2) in Schedule 1 to the *Taxation Administration Act 1953*.

trustee of a superannuation fund, or constitutionally protected fund, means:

- (a) if there is a trustee (within the ordinary meaning of that expression) of the fund—the trustee; or
- (b) otherwise—the person who manages the fund.

underpaid amount of a PPL superannuation contribution has the meaning given by subsection 115K(2).

5 After Chapter 3

Insert:

Chapter 3A—Paid Parental Leave Superannuation Contributions

Part 1—Payability and amount of PPL superannuation contribution

Division 1—Guide to this Part

115A Guide to this Part

A person is eligible for a PPL superannuation contribution for an income year if the Secretary pays one or more PPL funding amounts or instalments for the person during the income year.

The Commissioner of Taxation works out the amount of the PPL superannuation contribution on the basis of the sum of all PPL funding amounts and instalments paid for the person during the income year multiplied by the SG charge percentage. An interest component is then added to the amount of the contribution to account for the PPL superannuation contribution being paid at a later time than the PPL funding amounts or instalments.

Division 2—Payability and amount of PPL superannuation contribution

115B Person for whom PPL superannuation contribution payable

- (1) A PPL superannuation contribution is payable under this section for a person for an income year if either or both of the following apply:
 - (a) a PPL funding amount relating to the person is paid under section 75 in the income year by the Secretary to an employer of the person;
 - (b) an instalment is both:
 - (i) payable to the person under section 63; and

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- (ii) paid under section 84 in the income year by the Secretary to the person.
 - (2) For the purposes of paragraph (1)(a), disregard any amount of a PPL funding amount that is a debt due to the Commonwealth under subsection 168(2).

115C Amount of PPL superannuation contribution

- (1) The amount of a PPL superannuation contribution payable under section 115B for a person for an income year is the sum of the following:
 - (a) the base contribution for the person for the year multiplied by the SG charge percentage for that year;
 - (b) the nominal interest rate amount for the person for the year.
- (2) The **base contribution** for a person for an income year is the sum of the following:
 - (a) the sum of all PPL funding amounts relating to the person paid under section 75 in the income year by the Secretary to an employer of the person;
 - (b) the sum of all instalments (as increased (if any) under subsection (3)) to which both of the following apply:
 - (i) the instalment is payable to the person under section 63;
 - (ii) the instalment is paid under section 84 in the income year by the Secretary to the person.
- (3) If the Secretary has made one or more deductions under any of sections 67 to 69B from an instalment referred to in paragraph (2)(b), the instalment is taken, for the purposes of that paragraph, to be increased by the sum of those deductions.
- (4) The **SG charge percentage** for an income year means the charge percentage for the year, worked out using the table in subsection 19(2) of the *Superannuation Guarantee (Administration) Act 1992*.
- (5) The **nominal interest rate amount** for a person for an income year is the amount for the person referred to in paragraph (1)(a) multiplied by the amount worked out in accordance with the method prescribed by the PPL rules.

- (6) For the purposes of paragraph (2)(a), disregard any amount of a PPL funding amount that is a debt due to the Commonwealth under subsection 168(2).

115D Commissioner's determination

- (1) The Commissioner must determine the amount of a PPL superannuation contribution that is payable for a person for an income year under section 115C.
- (2) The PPL rules may prescribe the time within which determinations under this section are to be made.

Part 2—Payment of PPL superannuation contributions

Division 1—Guide to this Part

115E Guide to this Part

The Commissioner of Taxation generally pays a PPL superannuation contribution (and any underpaid amounts) for a person to the trustee of a complying superannuation fund for crediting to an account of the person within that fund. Interest is paid on underpaid amounts in certain circumstances.

The trustee of the fund must return a PPL superannuation contribution or underpaid amount that cannot be credited to an account of the person.

If an amount of a PPL superannuation contribution is overpaid the Commissioner of Taxation may recover the overpaid amount. General interest charge is payable in some circumstances in relation to overpaid amounts.

Division 2—How payments are made

115F Commissioner to determine where PPL superannuation contribution is to be directed

- (1) If the Commissioner makes a determination of the amount of a PPL superannuation contribution under section 115D for a person for an income year, the Commissioner must determine whether the PPL superannuation contribution is to be paid:
 - (a) to the trustee of a complying superannuation fund for crediting to an account of the person within that fund; or
 - (b) to the provider of an RSA that the person holds for crediting to the RSA; or
 - (c) to the person's legal personal representative; or
 - (d) into an account of the person in the Superannuation Holding Accounts Special Account.
- (2) If the Commissioner makes a determination under paragraph (1)(a) or (b), the Commissioner must also determine which particular account the PPL superannuation contribution is to be paid into.
- (3) The Commissioner must make determinations under subsections (1) and (2) in accordance with any requirements prescribed by the PPL rules.
- (4) The Commissioner may revoke a determination made under this section if the Commissioner is satisfied that:
 - (a) payment of the PPL superannuation contribution cannot be effected in accordance with the determination; or
 - (b) it is otherwise appropriate in the circumstances to revoke the determination.
- (5) The PPL rules may prescribe the time within which determinations under this section are to be made.

115G Return of PPL superannuation contribution that cannot be credited to account

- (1) If:
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- (a) a PPL superannuation contribution for a person for an income year is paid:
 - (i) to the trustee of a complying superannuation fund for crediting to an account of the person within that fund; or
 - (ii) to the provider of an RSA that the person holds for crediting to the RSA; and
- (b) the trustee or the provider has not credited the PPL superannuation contribution to an account of that kind by the end of the 28th day after the day on which the contribution was paid to the trustee or the provider;
the trustee or the provider:
 - (c) is liable to repay the PPL superannuation contribution to the Commonwealth; and
 - (d) must give the Commissioner a statement, in the approved form (within the meaning of section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*), in relation to the PPL superannuation contribution at the time when the contribution is repaid.

Note: Section 115Q provides for the imposition of general interest charge if the contribution is not repaid within a certain period.

- (2) The Commissioner may recover from the trustee or provider the amount the trustee or provider is liable to repay under subsection (1) as a debt due to the Commonwealth.

Offence

- (3) The trustee or provider commits an offence if the trustee or provider fails to give the Commissioner a statement, in the approved form (within the meaning of section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*), in relation to the PPL superannuation contribution at the time when the contribution is repaid.

Penalty: 50 penalty units.

- (4) An offence against subsection (3) is an offence of strict liability.

115H Payment of PPL superannuation contribution

- (1) The Commissioner must, in accordance with determinations made under sections 115D and 115F, pay a PPL superannuation contribution payable for a person for an income year on or before the payment date for the PPL superannuation contribution.
- (2) The payment date for a PPL superannuation contribution is to be worked out in accordance with the PPL rules.
- (3) The payment date for the PPL superannuation contribution may be a day in a later income year.

115J Commissioner to give payment information

- (1) If the Commissioner pays a PPL superannuation contribution for a person for an income year, the Commissioner must give written notice to the person that includes:
 - (a) when and to whom the contribution was paid; and
 - (b) the amount of the contribution; and
 - (c) how the person may apply for review of the Commissioner's decision about the amount of the contribution.

Note: The person will also be given details of the contribution:

- (a) by the superannuation provider under the *Corporations Regulations 2001* if the contribution is paid into a complying superannuation fund or an RSA account; and
 - (b) by the Commissioner under the *Small Superannuation Accounts Act 1995* if the contribution is paid into an account in the Superannuation Holding Accounts Special Account.
- (2) If the Commissioner pays a PPL superannuation contribution for a person for an income year to the person's legal personal representative, the notice under subsection (1) must be given to the legal personal representative.
 - (3) If the Commissioner pays a PPL superannuation contribution for a person for an income year to:
 - (a) the trustee of a complying superannuation fund for crediting to an account of the person within that fund; or
 - (b) the provider of an RSA that the person holds for crediting to the RSA;

the Commissioner must give the trustee or provider the information prescribed by the PPL rules in relation to the contribution at the time the contribution is paid.

Division 3—Underpayments

115K Underpayment determinations

- (1) This section applies if the Commissioner:
 - (a) pays an amount by way of a PPL superannuation contribution for a person for an income year; and
 - (b) is satisfied that the amount paid is less than the correct amount of the PPL superannuation contribution.
- (2) The amount by which the correct amount exceeds the amount paid is the ***underpaid amount***.
- (3) The Commissioner must determine that the underpaid amount is to be paid for the person for the income year.
- (4) If the Commissioner makes a determination under subsection (3), the Commissioner must determine whether the underpaid amount is to be paid:
 - (a) to the trustee of a complying superannuation fund for crediting to an account of the person within that fund; or
 - (b) to the provider of an RSA that the person holds for crediting to the RSA; or
 - (c) to the person's legal personal representative; or
 - (d) into an account of the person in the Superannuation Holding Accounts Special Account.
- (5) If the Commissioner makes a determination under paragraph (4)(a) or (b), the Commissioner must also determine which particular account the underpaid amount is to be paid into.
- (6) The Commissioner must make determinations under subsections (4) and (5) in accordance with any requirements prescribed by the PPL rules.
- (7) The Commissioner may revoke a determination made under this section if the Commissioner is satisfied that:

- (a) payment of the underpaid amount cannot be effected in accordance with the determination; or
 - (b) it is otherwise appropriate in the circumstances to revoke the determination.
- (8) The PPL rules may prescribe the time within which determinations under this section are to be made.
- (9) The Commissioner must, in accordance with the determinations made under this section, pay the underpaid amount on or before the payment date for the underpaid amount.
- (10) If the Commissioner pays an underpaid amount for a person for an income year, the Commissioner must give written notice to the person that includes:
- (a) when and to whom the underpaid amount was paid; and
 - (b) the amount of the underpaid amount; and
 - (c) how the person may apply for review of the Commissioner's decision about the amount of underpaid amount.

115L Return of underpaid amount that cannot be credited to account

- (1) If:
- (a) the underpaid amount for a person for an income year is paid:
 - (i) to the trustee of a complying superannuation fund for crediting to an account of the person within that fund; or
 - (ii) to the provider of an RSA that the person holds for crediting to the RSA; and
 - (b) the trustee or the provider has not credited the underpaid amount to an account of that kind by the end of the 28th day after the day on which the underpaid amount was paid to the trustee or the provider;
- the trustee or the provider:
- (c) is liable to repay the underpaid amount to the Commonwealth; and
 - (d) must give the Commissioner a statement, in the approved form (within the meaning of section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*), in relation to the

underpaid amount at the time when the underpaid amount is repaid.

Note: Section 115Q provides for the imposition of general interest charge if the underpaid amount is not repaid within a certain period.

- (2) The Commissioner may recover from the trustee or provider the amount the trustee or provider is liable to repay under subsection (1) as a debt due to the Commonwealth.

Offence

- (3) The trustee or provider commits an offence if the trustee or provider fails to give the Commissioner a statement, in the approved form (within the meaning of section 388-50 in Schedule 1 to the *Taxation Administration Act 1953*), in relation to the underpaid amount at the time when the underpaid amount is repaid.

Penalty: 50 penalty units.

- (4) An offence against subsection (3) is an offence of strict liability.

115M Interest amount if underpaid amount paid late in certain circumstances

- (1) The amount of the PPL superannuation contribution for a person for an income year is increased by the amount of interest worked out under subsection (3) if the Commissioner does not pay the underpaid amount in full on or before the payment date for the underpaid amount.
- (2) The payment date for the underpaid amount is to be worked out in accordance with the PPL rules.
- (3) The interest is to be calculated:
- (a) on the underpaid amount that remains unpaid on the payment date for the underpaid amount; and
 - (b) for the period from the payment date for the underpaid amount (see subsection (2)) until the day on which the underpaid amount is paid in full; and
 - (c) on a daily basis; and

- (d) at the base interest rate for the day on which the interest is calculated.

115N Interest amount if underpaid amount due to administrative error

- (1) This section applies if:
 - (a) the Commissioner makes a determination under section 115K that an underpaid amount is to be paid for a person for an income year; and
 - (b) the determination is made on the basis that a particular amount is the correct amount of the PPL superannuation contribution payable for the person for the income year; and
 - (c) the determination is necessary to correct an administrative error.
- (2) The *payment shortfall* is the difference between:
 - (a) the amount referred to in paragraph (1)(b); and
 - (b) the sum of the amounts that have already been paid by way of a PPL superannuation contribution for the person for the income year before the determination under section 115K is made.
- (3) The amount of the PPL superannuation contribution for the person for the income year is increased by the amount of interest worked out under subsection (4).
- (4) The interest is to be calculated:
 - (a) on the amount of the payment shortfall; and
 - (b) for the period from the payment date for the PPL superannuation contribution until the payment date for the underpaid amount; and
 - (c) on a daily basis; and
 - (d) at the base interest rate for the day on which the interest is calculated.
- (5) The PPL rules:
 - (a) may provide that an error of a kind specified in the PPL rules is an administrative error for the purposes of this section; and

- (b) may provide that an error of a kind specified in the PPL rules is not an administrative error for the purposes of this section.

Division 4—Overpayments

115P Recovery of overpayment of PPL superannuation contribution

- (1) This section applies if:
- (a) the Commissioner pays an amount by way of a PPL superannuation contribution for a person for an income year; and
 - (b) either:
 - (i) the PPL superannuation contribution was not payable for the person for the income year; or
 - (ii) the amount paid is more than the correct amount of the PPL superannuation contribution.
- (2) The **amount overpaid** is:
- (a) the whole of the amount referred to in paragraph (1)(a) if the PPL superannuation contribution was not payable for the person for the income year; or
 - (b) the amount by which the amount paid exceeds the correct amount if the amount paid is more than the correct amount of the PPL superannuation contribution.
- (3) The Commissioner may take action to recover the amount overpaid under one or more of the items in the following table but may only take action under an item if the conditions (if any) specified for that item are satisfied:

Methods for recovering amount overpaid

Item	Action the Commissioner may take to recover amount overpaid	Conditions to be satisfied
1	The Commissioner may deduct the whole or a part of the amount overpaid from any PPL superannuation contribution payable for the person.	

Methods for recovering amount overpaid

Item	Action the Commissioner may take to recover amount overpaid	Conditions to be satisfied
2	The Commissioner may debit an account of the person in the Superannuation Holding Accounts Special Account with the whole or a part of the amount overpaid.	<p>The account must include one or more PPL superannuation contributions for the person.</p> <p>The amount debited must not exceed the amount of those PPL superannuation contributions.</p>
3	The Commissioner may recover the whole or a part of the amount overpaid from the person's legal personal representative as a debt due by the representative to the Commonwealth.	<p>The PPL superannuation contribution must have been paid by the Commissioner to the representative.</p> <p>The Commissioner must give the representative written notice, as prescribed by the PPL rules, of the proposed recovery (including the amount to be recovered).</p> <p>At least 28 days must have elapsed since the notice was given.</p> <p>The amount recovered must not exceed the amount specified in the notice.</p>

Methods for recovering amount overpaid

Item	Action the Commissioner may take to recover amount overpaid	Conditions to be satisfied
4	<p>The Commissioner may recover the whole or a part of the amount overpaid from a superannuation provider to whom:</p> <p>(a) the Commissioner paid the PPL superannuation contribution; or</p> <p>(b) another superannuation provider transferred the PPL superannuation contribution;</p> <p>as a debt due by the superannuation provider to the Commonwealth.</p>	<p>The superannuation provider must hold one or more PPL superannuation contributions for the person.</p> <p>The amount recovered must not exceed the amount of those PPL superannuation contributions.</p> <p>The Commissioner must give the superannuation provider written notice, as prescribed by the PPL rules, of the proposed recovery (including the amount to be recovered).</p> <p>At least 28 days must have elapsed since the notice was given.</p> <p>The amount recovered must not exceed the amount specified in the notice.</p>

Note: Section 115Q provides for the imposition of general interest charge if an amount that the person must pay under a notice given to the person under item 3 or 4 of the above table is not repaid within a certain period.

- (4) If:
- (a) the Commissioner gives a superannuation provider a notice under item 4 of the table in subsection (3) in relation to an amount overpaid for a person; and
 - (b) the provider holds one or more PPL superannuation contributions for the person at the time when the Commissioner gives the provider the notice;
- the Commissioner may recover from the provider under that item whether or not the provider continues to hold the contribution or contributions after that time.
- (5) The Commissioner may revoke a notice given under item 3 or 4 of the table in subsection (3) if the Commissioner is satisfied that it is appropriate in the circumstances to do so.

- (6) The total of the amounts deducted, debited or recovered under subsection (3) in relation to an overpayment must not exceed the amount overpaid.
- (7) If the Commissioner makes:
 - (a) a deduction under item 1 of the table in subsection (3); or
 - (b) a debit under item 2 or a recovery under item 4 of the table;in relation to a PPL superannuation contribution for a person, the Commissioner must give the person the information prescribed by the PPL rules in relation to the deduction or debit within 28 days after the deduction or debit is made.

Division 5—General interest charge

115Q When general interest charge payable

- (1A) If:
 - (a) a person is liable under subsection 115G(1) or 115L(1) to repay an amount; and
 - (b) the whole or a part of the amount remains unpaid after the time by which the amount is due to be paid;the person is liable to pay general interest charge on the unpaid amount.
- (1) If:
 - (a) the Commissioner gives a person notice under item 3 or 4 of the table in subsection 115P(3); and
 - (b) an amount that the person must pay under the notice remains unpaid after the time by which it is due to be paid;the person is liable to pay general interest charge on the unpaid amount.
- (2) A person who is liable under this section to pay general interest charge on an unpaid amount is liable to pay the charge for each day in the period that:
 - (a) started at the beginning of the day by which the unpaid amount was due to be paid; and
 - (b) finishes at the end of the last day at the end of which any of the following remains unpaid:

- (i) the unpaid amount;
 - (ii) general interest charge on any of the unpaid amount.
- (3) For the purposes of this section:
- (a) an amount that a person becomes liable under subsection 115G(1) or 115L(1) to repay is due to be paid 7 days after the day on which the person first becomes liable to repay the amount; and
 - (b) an amount payable under a notice given under item 3 or 4 of the table in subsection 115P(3) is due to be paid 28 days after the day on which the notice is given.

Part 3—Enforcement

Division 1—Guide to this Part

115R Guide to this Part

Superannuation providers are required to keep and retain records in relation to transactions and acts engaged in, or required to be engaged in, under this Chapter.

Infringement notices can be given to superannuation providers for failing to give statements relating to returned PPL superannuation contributions or underpaid amounts.

Division 2—Record keeping

115S Records to be kept and retained by superannuation provider

Superannuation provider to keep records

- (1) A superannuation provider commits an offence if the provider fails to keep records that record and explain all transactions and other acts the provider engages in, or is required to engage in, under this Chapter or the PPL rules made for the purposes of this Chapter.

Penalty: 30 penalty units.

How records to be kept

- (2) The superannuation provider commits an offence if the records are not either:
- (a) kept in writing in the English language; or
 - (b) kept so as to enable the records to be readily accessible and convertible into writing in the English language.

Penalty: 30 penalty units.

Period for retention of records

- (3) A superannuation provider commits an offence if the provider fails to retain any records kept or obtained under or for the purposes of this Chapter until the later of:
- (a) the end of 5 years after they were prepared or obtained; and
 - (b) the completion of the transactions or acts to which those records relate.

Penalty: 30 penalty units.

When records need not be kept

- (4) Subsections (2) and (3) do not apply if:
- (a) the Commissioner has notified the superannuation provider that the retention of the records is not required; or
 - (b) the superannuation provider is a company that has gone into liquidation and been finally dissolved.

Note: In a prosecution for an offence against subsection (2) or (3), the defendant bears an evidential burden in relation to the matters in this subsection (see subsection 13.3(3) of the *Criminal Code*).

Division 3—Infringement notices

115T When an infringement notice can be served

- (1) Subject to subsection (2), the Commissioner may cause an infringement notice to be served on a superannuation provider in accordance with this Part if the Commissioner has reasonable grounds to believe that the superannuation provider has committed an offence against:

- (a) subsection 115G(3); or
 - (b) subsection 115L(3).
- (2) An infringement notice must not relate to more than one offence unless:
- (a) the offences are:
 - (i) an offence constituted by refusing or failing to comply with a requirement before a specified time or within a specified period; and
 - (ii) one or more daily offences constituted by refusing or failing to comply with the requirement after that time or period; or
 - (b) the offences are 2 or more daily offences constituted by refusing or failing to comply with the same requirement after the time before which, or the end of the period within which, the requirement was to be complied with.
- Note: For daily offences, see section 4K of the *Crimes Act 1914*.
- (3) An infringement notice does not have any effect unless it is served within one year after the day on which the offence or the earlier or earliest of the offences is alleged to have been committed.

115U Matters to be included in an infringement notice

- (1) An infringement notice must:
- (a) state the name of the person on whom it is to be served; and
 - (b) state that it is being served on behalf of the Commissioner; and
 - (c) state:
 - (i) the nature of the alleged offence or offences; and
 - (ii) the time (if known) and date on which, and the place at which, the offence or the earlier or earliest of the offences is alleged to have been committed; and
 - (iii) the maximum penalty that a court could impose for the alleged offence or offences; and
 - (d) specify a penalty that is payable under the notice in respect of the alleged offence or offences; and
 - (e) state that, if the person does not wish the matter to be dealt with by a court, the person may pay to the Commissioner the

amount of the penalty specified in the notice within 28 days after the date of service of the notice; and

- (f) state that the person may make written representations to the Commissioner seeking the withdrawal of the notice.

Note: The Commissioner has power to extend periods stated in notices under paragraph (1)(e) (see section 115Z).

- (2) An infringement notice may contain any other matters that the Commissioner considers necessary.
- (3) The penalty to be specified in an infringement notice under paragraph (1)(d) is 20% of the maximum amount of the fine or fines that a court could impose for the offence or offences.

115V Withdrawal of infringement notice

- (1) A person on whom an infringement notice has been served may make written representations to the Commissioner seeking the withdrawal of the notice.
- (2) The Commissioner may withdraw an infringement notice served on a person (whether or not the person has made representations seeking the withdrawal) by causing written notice of the withdrawal to be served on the person within the period within which the penalty specified in the infringement notice is required to be paid.
- (3) The matters to which the Commissioner may have regard in deciding whether or not to withdraw an infringement notice include, but are not limited to, the following:
 - (a) whether the person has previously been convicted of an offence for a contravention of this Act;
 - (b) the circumstances in which the offence or offences specified in the notice are alleged to have been committed;
 - (c) whether the person has previously been served with an infringement notice in respect of which the person paid the penalty specified in the notice;
 - (d) any written representations made by the person.
- (4) If:

- (a) the person pays the penalty specified in the infringement notice within the period specified in paragraph 115U(1)(e); and
- (b) the notice is withdrawn after the person pays the penalty; the Commissioner must refund to the person an amount equal to the amount paid.

115W What happens if penalty is paid

- (1) This section applies if:
 - (a) an infringement notice is served on a person; and
 - (b) the person pays the penalty specified in the notice before the end of the period referred to in paragraph 115U(1)(e); and
 - (c) the infringement notice is not withdrawn.
- (2) Any liability of the person for the offence or offences specified in the notice, and for any other offence or offences constituted by the same omission, is taken to be discharged.
- (3) Further proceedings cannot be taken against the person for the offence or offences specified in the notice and proceedings cannot be taken against the person for any other offence or offences constituted by the same omission.
- (4) The person is not regarded as having been convicted of the offence or offences specified in the notice.

115X More than one infringement notice may not be served for the same offence

This Division does not permit the service of more than one infringement notice on a person for the same offence or offences.

115Y Infringement notice not required to be served

This Division does not:

- (a) require an infringement notice to be served on a person in relation to an offence; or
- (b) affect the liability of a person to be prosecuted for an offence if:

- (i) an infringement notice is not served on the person in relation to the offence or in relation to any other offence constituted by the same omission; or
- (ii) an infringement notice served on the person in relation to the offence or in relation to any other offence constituted by the same omission has been withdrawn; or
- (c) affect the liability of a person to be prosecuted for an offence if the person does not comply with an infringement notice served on the person in relation to the offence or in relation to any other offence constituted by the same omission; or
- (d) limit the amount of the penalty that may be imposed by a court on a person convicted of an offence.

115Z Commissioner may extend period for payment of penalty

- (1) The Commissioner may, by writing, extend, in relation to a particular person, the period referred to in paragraph 115U(1)(e).
- (2) The power of the Commissioner under subsection (1) to extend the period may be exercised before or after the end of the period.
- (3) If the Commissioner extends a period under subsection (1), a reference in this Division, or in a notice or other instrument under this Division, to the period is taken, in relation to the person, to be a reference to the period as so extended.

Part 4—Administration

Division 1—Guide to this Part

115ZA Guide to this Part

This Part contains provisions about the Commissioner of Taxation's administration of this Chapter.

This Part also contains provisions about review of decisions by the Commissioner of Taxation under this Chapter.

Division 2—Administration of this Chapter

115ZB Commissioner to have general administration of this Chapter

The Commissioner has the general administration of this Chapter.

Note: An effect of this provision is that people who acquire information under this Chapter are subject to the confidentiality obligations and exceptions in Division 355 in Schedule 1 to the *Taxation Administration Act 1953*.

115ZC Decisions to be in writing

- (1) A decision of the Commissioner under this Chapter or the PPL rules made for the purposes of this Chapter must be in writing.
- (2) Such a decision is taken to be in writing if it is made, or recorded, by means of a computer.

115ZD Commissioner may arrange for use of computer programs to make decisions

- (1) The Commissioner may arrange for the use, under the Commissioner's control, of computer programs for any purposes for which the Commissioner may make decisions under this Chapter or the PPL rules made for the purposes of this Chapter.
- (2) A decision made by the operation of a computer program under an arrangement made under subsection (1) is taken to be a decision made by the Commissioner.

115ZE Tax file numbers

The Commissioner may use for the purposes of this Chapter, or the PPL rules made for the purposes of this Chapter, a tax file number that has been provided for any other purpose under this Act or a law relating to taxation or superannuation.

Division 3—Review of decisions

115ZF Review of decisions

- (1) A person affected by a decision (the *original decision*) made by the Commissioner under Part 1, 2 or 3 (including a decision not to make a determination under section 115D, 115F or 115K) may apply to the Commissioner for review of the decision.
- (2) If the person does so, the Commissioner must either:
 - (a) review the original decision and decide to:
 - (i) affirm it; or
 - (ii) vary it; or
 - (iii) set it aside and substitute a new decision; or
 - (b) arrange for an authorised review officer to do so.
- (3) In making arrangements for a review under subsection (2), the Commissioner must have regard to the need for the review to be an independent one.
- (4) The PPL rules may prescribe the time within which decisions under subsection (2) are to be made.

115ZG Authorised review officers

The Commissioner must authorise taxation officers to be authorised review officers for the purposes of this Part.

115ZH Withdrawal of review applications

- (1) An applicant for review under section 115ZF may, in writing or in any other manner approved by the Commissioner, withdraw the application at any time before the decision reviewer does any of the things in subsection 115ZF(2).
- (2) If an application is so withdrawn, it is taken never to have been made.

6 Subsection 173(1)

After “under this Act”, insert “(other than Chapter 3A)”.

7 At the end of subsection 173(1)

Add:

Note: A debt due to the Commonwealth under Chapter 3A is a tax-related liability under the *Taxation Administration Act 1953*.

8 Chapter 5 (note to heading)

Repeal the note, substitute:

Note: This Chapter does not apply in relation to:

- (a) any decision of the Secretary under Division 7A of Part 4-3 (about departure prohibition orders); or
- (b) any decision of the Commissioner of Taxation under Chapter 3A (about PPL superannuation contributions).

9 After paragraph 206(1)(b)

Insert:

(ba) a decision under Chapter 3A (which deals with PPL superannuation contributions); or

Small Superannuation Accounts Act 1995

10 Section 4

Insert:

PPL superannuation contribution for an individual has the same meaning as in the *Paid Parental Leave Act 2010*.

11 After Part 12A

Insert:

Part 12B—PPL superannuation contributions

91H Commissioner of Taxation may deposit PPL superannuation contribution into individual's account

In addition to the deposits that may be made under Part 4, the Commissioner of Taxation may credit to an individual's account a PPL superannuation contribution payable for the individual.

91J Act generally applies to deposits under this Part in the same way as it applies to deposits under Part 4

Except as provided for in this Part, this Act applies to a deposit made under this Part in the same way as it applies to a deposit made under Part 4.

91K Deposit not held on trust etc.

- (1) Section 33 applies to a deposit made under this Part.
- (2) None of the other provisions of Part 4 apply to a deposit made under this Part.

91L Crediting of deposits

- (1) Part 5 does not apply to a deposit made under this Part.
- (2) An amount equal to a deposit made under this Part is to be credited to the Special Account.
- (3) As soon as practicable after the amount is credited to the Special Account under subsection (2), the individual's account is to be credited with an amount equal to the deposit.

91M Debiting account with overpayment of PPL superannuation contribution

Under section 115P of the *Paid Parental Leave Act 2010*, the Commissioner may, in certain circumstances, debit an individual's account as a way of recovering an overpayment of a PPL superannuation contribution if the account includes deposits made under this Part.

91N Withdrawal of account balances

Division 2 of Part 7 does not apply

- (1) Division 2 of Part 7 (account frozen for 14 days after deposit) does not apply to a deposit made under this Part.

Modification of section 61 (transfer to RSA or superannuation fund at individual's request)

- (2) To the extent to which the balance in an individual's account represents deposits made under this Part, section 61 applies to the account as if the reference in subparagraph (2)(b)(i) to a regulated superannuation fund were a reference to a complying superannuation fund.

Section 63 does not apply

- (3) Section 63 (withdrawal of account balance of less than \$200 where individual has ceased to be employed by depositor) does not apply to an individual's account to the extent that the balance in the account represents deposits made under this Part.

Interpretation

- (4) A reference in this section to the balance of an individual's account to the extent to which it represents deposits made under this Part is a reference to that balance to the extent to which it represents:
 - (a) deposits made under this Part; and
 - (b) interest accruing on deposits made under this Part.

91P Refunds of deposits

Part 8 does not apply to deposits made under this Part.

12 Application of amendments

- (1) The amendments made by this Schedule apply in relation to PPL funding amounts and instalments paid on or after 1 July 2025 for a child who is born on or after that day.
- (2) The following provisions of the *Paid Parental Leave Act 2010*, as in force on the commencement of this item, apply in relation to this item as if it were a provision of that Act:
 - (a) section 275 (which deals with how that Act applies to an adopted child);
 - (b) section 276 (which deals with how that Act applies to claims made in exceptional circumstances).

Schedule 2—Other amendments

Fair Work Act 2009

1 Subsection 79A(5)

Repeal the subsection, substitute:

- (5) Subsection (1) does not apply in relation to flexible unpaid parental leave.

Income Tax Assessment Act 1997

2 Subsection 307-5(1)

After “in the table”, insert “or in subsection (1A)”.

3 After subsection 307-5(1)

Insert:

- (1A) A payment (a *PPL superannuation contribution payment*) to you under paragraph 115F(1)(c) or paragraph 115K(4)(c) of the *Paid Parental Leave Act 2010*.

- (1B) For the purposes of subsection (1A), disregard any amount recovered in relation to the payment under item 3 of the table in subsection 115P(3) of the *Paid Parental Leave Act 2010*.

4 Subsection 307-5(4)

After “of the table”, insert “or in subsection (1A)”.

5 After section 307-130

Insert:

307-133 PPL superannuation contribution payment

The components of a *superannuation benefit that is a *PPL superannuation contribution payment are as follows:

- (a) the *tax free component is nil;
(b) the *taxable component is the amount of the benefit.

6 Subsection 995-1(1)

Insert:

PPL superannuation contribution payment has the meaning given by section 307-5.

Taxation Administration Act 1953

7 Subsection 8AAB(4) (after table item 27)

Insert:

27A	115Q	<i>Paid Parental Leave Act 2010</i>	repayments of PPL superannuation contributions or underpaid amounts that cannot be credited to an account
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8 Subsection 250-10(2) in Schedule 1 (after table item 39B)

Insert:

39C	return of PPL superannuation contribution	115G(2)	<i>Paid Parental Leave Act 2010</i>
39D	return of underpaid amount of PPL superannuation contribution	115L(2)	<i>Paid Parental Leave Act 2010</i>
39E	Overpayments of PPL superannuation contribution	115P(3)	<i>Paid Parental Leave Act 2010</i>
39F	general interest charge relating to PPL superannuation contribution	115Q	<i>Paid Parental Leave Act 2010</i>

*[Minister's second reading speech made in—
House of Representatives on 22 August 2024
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(100/24)

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Secure Retirement) Act 2024 33*