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Superannuation Guarantee (Administration) Amendment Regulations 2003 (No. 1)¹

Statutory Rules 2003 No. ²

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I, PETER JOHN HOLLINGWORTH, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Superannuation Guarantee (Administration) Act 1992*.

Dated - 7 APR 2003 2003

PETER HOLLINGWORTH
Governor-General

By His Excellency's Command

HELEN COONAN
Minister for Revenue and Assistant Treasurer

Regulation 1

1 Name of Regulations

These Regulations are the *Superannuation Guarantee (Administration) Amendment Regulations 2003* (No. /).

2 Commencement

These Regulations commence on 1 July 2003.

3 Amendment of *Superannuation Guarantee (Administration) Regulations 1993*

Schedule 1 amends the *Superannuation Guarantee (Administration) Regulations 1993*.

Schedule 1 Amendment

(regulation 3)

[1] After regulation 6

insert

6A Information to be included in employer's report on superannuation contributions

- (1) For subsection 23A (2) of the Act, a report must include the following information:
 - (a) the name of the superannuation fund or RSA provider to which the employer has made the contribution for the benefit of the employee;
 - (b) if the contribution has been made to a superannuation fund, the employee's fund membership number, or equivalent;
 - (c) if the contribution has been made to an RSA provider, the account number, or equivalent, of the RSA held by the employee.

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- (2) An employer is not required to include the information specified in paragraph (1)(b) or (c) in the report if the employer does not have that information.

Notes

1. These Regulations amend Statutory Rules 1993 No. 52, as amended by 1996 No. 148; Act No. 96, 1999; Statutory Rules 1999 No. 316; 2001 Nos. 87, 210, 214, 289 and 321.
2. Notified in the *Commonwealth of Australia Gazette* on / 2003.

8 April