



# **Superannuation Legislation Amendment (CSS) Regulations 2023**

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I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated            26        October        2023

David Hurley  
Governor-General

By His Excellency's Command

Katy Gallagher  
Minister for Finance

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## 1 Name

This instrument is the *Superannuation Legislation Amendment (CSS) Regulations 2023*.

## 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. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	1 November 2023
2. Schedule 1	The day after this instrument is registered.	1 November 2023
3. Schedule 2	The later of: (a) the start of the day after this instrument is registered; and (b) the same time as Schedule 1 to the <i>Members of Parliament (Staff) Amendment Act 2023</i> commences.	1 November 2023 (paragraph (a) applies)

Note: This table relates only to the provisions of this instrument as originally made.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 *Superannuation Act 1976*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

### *Superannuation (CSS) (Superannuation Guarantee) Regulations 2008*

#### **1 Subregulation 5(3) (heading)**

Omit “on or after 1 July 2013”, substitute “between 1 July 2013 and 30 June 2023”.

#### **2 Subregulation 5(3)**

Omit “on and after 1 July 2013”, substitute “between 1 July 2013 and 30 June 2023”.

#### **3 After subregulation 5(3)**

Insert:

*Minimum contribution for period on or after 1 July 2023*

- (3A) Despite subsection 110SC(1) of the Act, the SG minimum contribution in relation to a person in respect of a period on and after 1 July 2023 during which the person is an eligible employee is:

$$S = E \times \frac{P}{100}$$

where:

*S* is the SG minimum contribution for the eligible employee.

*E* is the eligible employee’s ordinary time earnings base (within the meaning of subsection 23(2) of the *Superannuation Guarantee (Administration) Act 1992*) for each quarter or part of a quarter occurring in the period.

*P* is the number specified as the charge percentage in the table in subsection 19(2) of the *Superannuation Guarantee (Administration) Act 1992* for the period.

#### **4 At the end of subregulation 5(4)**

Add:

- ; and (c) to the extent that subregulation (3A) applies—to subregulation (3A) rather than to section 110SC of the Act.

#### **5 At the end of the instrument**

Add:

#### **6 Application of amendments made by the *Superannuation Legislation Amendment (CSS) Regulations 2023***

The amendments of regulation 5 made by Schedule 1 to the *Superannuation Legislation Amendment (CSS) Regulations 2023* apply in relation to a person in respect of a period on and after 1 July 2023.

## **Schedule 2—Consequential amendments**

### ***Superannuation (CSS) Salary Regulations 1978***

#### **1 Regulation 8M (subparagraph (a)(ii) of the definition of *identified eligible employee*)**

Omit “section 12”, substitute “section 4”.