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/ Revised start dates for technical superannuation and taxation measures

30 June 2020

Revised start dates for technical superannuation and taxation measures

The Morrison Government has today announced revised start dates for a number of technical superannuation and taxation measures to provide clarity and certainty for taxpayers and superannuation fund managers.

These revisions are a result of the reprioritisation of Government resources and the shortened parliamentary sitting period in 2020 due to the COVID-19 crisis.

Measure	Revised start date
Superannuation — increasing the maximum number of allowable members in self-managed superannuation funds and small APRA funds from four to six	Start date revised from 1 July 2019 to Royal Assent of the enabling legislation.
Tax Integrity – removing the capital gains discount at the trust level for Managed Investment Trusts and Attribution MITs	Start date revised from 1 July 2020 to the income years commencing on or after three months after the date of Royal Assent of the enabling legislation.
Petroleum Resource Rent Tax — changing the PRRT settings to get a fair return (compliance and administration changes)	Start date revised from 1 July 2019 to the income year commencing on or after three month after the date of Royal Assent of the enabling legislation.
Ten Year Enterprise Tax Plan — targeted amendments to Division 7A	Start date revised from 1 July 2020 to income years commencing on or after the date of Royal Assent of the enabling legislation.
Superannuation — reducing red tape for superannuation funds (exempt current pension income changes)	Start date revised from 1 July 2020 to 1 July 2021

The Government is committed to legislating to implement each of these measures and will continue to progress them for delivery as soon as possible.



Assistant Treasurer, Minister for Housing and Minister for Homelessness, Social and Community
Housing
29 May 2019 – 23 May 2022

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