

**TREASURER'S INSTRUCTION**  
**GOVERNMENT BUSINESS ENTERPRISES ACT 1995**  
**GBE 13-114-12**  
**SUPERANNUATION**

**COMMENCED**

From the year ending 30 June 2017.

**AMENDED**

29 April 2026.

**SCOPE**

This Treasurer's Instruction applies to all Government Business Enterprises (GBEs) and State-owned Companies (SOCs).

**APPLICATION**

At all times.

**OBJECTIVE**

The purpose of this Instruction is to provide guidelines for the recognition and reporting of Government business superannuation liabilities.

**INSTRUCTION**

The board of a Government business is to ensure that its accounting and financial and general reporting policies in regard to its superannuation expenses and liabilities comply, and are consistent with, the *Guidelines for Tasmanian Government Businesses – Superannuation* as published on the Department of Treasury and Finance website.

**ADDITIONAL GUIDANCE**

*Guidelines for Tasmanian Government Businesses – Superannuation.*