



Tax and Superannuation Laws Amendment (Terminal Medical Conditions) Regulation 2015

Select Legislative Instrument No. 110, 2015

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd),
Governor-General of the Commonwealth of Australia, acting with the
advice of the Federal Executive Council, make the following regulation.

Dated 25 June 2015

Peter Cosgrove
Governor-General

By His Excellency's Command

Josh Frydenberg
Assistant Treasurer

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Conditions) Regulation 2015* i
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1 Name

This is the *Tax and Superannuation Laws Amendment (Terminal Medical Conditions) Regulation 2015*.

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. The whole of this instrument	1 July 2015.	1 July 2015

Note: This table relates only to the provisions of this instrument as originally made.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 following Acts:

- (a) the *Income Tax Assessment Act 1997*;
- (b) the *Retirement Savings Accounts Act 1997*;
- (c) the *Superannuation Industry (Supervision) Act 1993*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Income Tax Assessment Regulations 1997

1 Paragraph 303-10.01(a)

Omit “12 months”, substitute “24 months”.

Retirement Savings Accounts Regulations 1997

2 Paragraph 4.01A(a)

Omit “12 months”, substitute “24 months”.

Superannuation Industry (Supervision) Regulations 1994

3 Paragraph 6.01A(a)

Omit “12 months”, substitute “24 months”.