



Income Tax and Other Laws (Repeal and Consequential Amendments) Regulation 2015

Select Legislative Instrument No. 156, 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 03 September 2015

Peter Cosgrove
Governor-General

By His Excellency's Command

Josh Frydenberg
Assistant Treasurer

OPC61314 - A

Contents

1	Name	1
2	Commencement	1
3	Authority	1
4	Schedules.....	1
Schedule 1—Amendments		3
Part 1—Repeals		3
	<i>Income Tax Regulations 1936</i>	3
Part 2—Other amendments		4
	<i>Income Tax Assessment Regulations 1997</i>	4
	<i>Retirement Savings Accounts Regulations 1997</i>	4
	<i>Superannuation Industry (Supervision) Regulations 1994</i>	4

1 Name

This is the *Income Tax and Other Laws (Repeal and Consequential Amendments) 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	At the same time as the <i>Income Tax Assessment (1936 Act) Regulation 2015</i> commences.	

Note: This table relates only to the provisions of this instrument as originally made.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 1936*;
- (b) the *Income Tax Assessment Act 1997*;
- (c) the *Retirement Savings Accounts Act 1997*;
- (d) 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the

No. 156, 2015 *Income Tax and Other Laws (Repeal and Consequential Amendments) Regulation 2015* 1
OPC61314 - A

Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

2 *Income Tax and Other Laws (Repeal and Consequential Amendments) Regulation 2015* No. 156, 2015

OPC61314 - A

Schedule 1—Amendments

Part 1—Repeals

Income Tax Regulations 1936

1 The whole of the Regulations

Repeal the Regulations.

<i>No. 156, 2015</i>	<i>Income Tax and Other Laws (Repeal and Consequential Amendments)</i>	<i>3</i>
	<i>Regulation 2015</i>	
<i>OPC61314 - A</i>		

Part 2—Other amendments

Income Tax Assessment Regulations 1997

2 Regulation 70-55.01 (note)

Repeal the note.

3 Part 2 of Schedule 1 (note)

Repeal the note.

Retirement Savings Accounts Regulations 1997

4 Subregulation 1.07(3C)

Omit “regulation 9 of the *Income Tax Regulations 1936*”, substitute “section 7 of the *Income Tax Assessment (1936 Act) Regulation 2015*”.

Superannuation Industry (Supervision) Regulations 1994

5 Subregulations 1.05(12) and 1.06(10)

Omit “regulation 9 of the *Income Tax Regulations 1936*”, substitute “section 7 of the *Income Tax Assessment (1936 Act) Regulation 2015*”.