



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

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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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the

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

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| 2 | <i>Income Tax and Other Laws (Repeal and Consequential Amendments) Regulation 2015</i> | <i>No. 156, 2015</i> |
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Schedule 1—Amendments

Part 1—Repeals

Income Tax Regulations 1936

1 The whole of the Regulations

Repeal the Regulations.

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| | <i>Regulation 2015</i> | |
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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*”.