



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

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the

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

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Schedule 1—Amendments

Part 1—Repeals

Income Tax Regulations 1936

1 The whole of the Regulations

Repeal the Regulations.

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*”.