



Family and Other Laws (Superannuation) (Repeal and Consequential Amendments) Regulations 2025

I, the Honourable Sam Mostyn AC, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 20 February 2025

Sam Mostyn AC
Governor-General

By Her Excellency's Command

Mark Dreyfus KC
Attorney-General

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1 Name

This instrument is the *Family and Other Laws (Superannuation) (Repeal and Consequential Amendments) Regulations 2025*.

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 April 2025.	1 April 2025

Note: This table relates only to the provisions of this instrument as originally made.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 *Corporations Act 2001*;
- (b) the *Family Law Act 1975*;
- (c) the *Income Tax Assessment Act 1997*;
- (d) the *Judges' Pensions Act 1968*;
- (e) the *Papua New Guinea (Staffing Assistance) Act 1973*;
- (f) the *Retirement Savings Accounts Act 1997*;
- (g) the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*;
- (h) 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Part 1—Main amendments

Corporations Regulations 2001

1 Regulation 7.9.84 (definition of *adjusted base amount*)

Repeal the definition, substitute:

adjusted base amount, in relation to a non-member spouse on a day, means the *adjusted base amount applicable to the non-member spouse* (within the meaning of the *Family Law (Superannuation) Regulations 2025*) on that day.

2 Regulation 7.9.84 (definition of *base amount*)

Repeal the definition, substitute:

base amount, in relation to a superannuation interest, has the same meaning as in the *Family Law (Superannuation) Regulations 2025*.

3 Paragraph 7.9.92(3)(c)

Omit “regulation 48 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 76 of the *Family Law (Superannuation) Regulations 2025*”.

Income Tax Assessment (1997 Act) Regulations 2021

4 Section 307-5.01

Omit “*Family Law (Superannuation) Regulations 2001*”, substitute “*Family Law (Superannuation) Regulations 2025*”.

Judges’ Pensions Regulations 1998

5 Regulation 5 (note)

Omit “regulations 19 and 26 of the *Family Law (Superannuation) Regulations 2001*”, substitute “sections 41 and 48 of the *Family Law (Superannuation) Regulations 2025*”.

Papua New Guinea (Staffing Assistance) (Superannuation) Regulations 1973

6 Regulation 90 (definition of *FLS Regulations*)

Omit “*Family Law (Superannuation) Regulations 2001*”, substitute “*Family Law (Superannuation) Regulations 2025*”.

7 Subregulation 91(3) (step 2)

Omit “subclause 2(2) of Schedule 4”, substitute “clause 3 of Schedule 5”.

8 Subregulation 93(1) (steps 2A and 2B)

Omit “subclause 2(2) of Schedule 4”, substitute “clause 3 of Schedule 5”.

Retirement Savings Accounts Regulations 1997

9 Subregulation 1.03(1) (definition of *adjusted base amount*)

Repeal the definition, substitute:

adjusted base amount, in relation to a non-member spouse at a particular date, means the *adjusted base amount applicable to the non-member spouse* (within the meaning of the *Family Law (Superannuation) Regulations 2025*) at that date.

10 Subregulation 1.03(1) (paragraph (b) of the definition of *transferable benefits*)

Omit “regulation 45 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 72 of the *Family Law (Superannuation) Regulations 2025*”.

11 Subregulation 1.03(1) (subparagraph (c)(i) of the definition of *transferable benefits*)

Omit “regulation 28 and subregulation 31(2A) of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 51 and subsection 53(2) of the *Family Law (Superannuation) Regulations 2025*”.

12 Subregulation 1.03(1) (subparagraph (c)(ii) of the definition of *transferable benefits*)

Omit “Part 5 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 6 of the *Family Law (Superannuation) Regulations 2025*”.

13 Paragraph 4A.05(3)(b)

Omit “regulation 45 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 72 of the *Family Law (Superannuation) Regulations 2025*”.

14 Subparagraph 4A.05(3)(c)(i)

Omit “regulation 28 and subregulation 31(2A) of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 51 and subsection 53(2) of the *Family Law (Superannuation) Regulations 2025*”.

15 Subparagraph 4A.05(3)(c)(ii)

Omit “Part 5 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 6 of the *Family Law (Superannuation) Regulations 2025*”.

16 Paragraph 4A.22(2)(b)

Omit “regulation 45 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 72 of the *Family Law (Superannuation) Regulations 2025*”.

17 Subparagraph 4A.22(2)(c)(i)

Omit “regulation 28 and subregulation 31(2A) of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 51 and subsection 53(2) of the *Family Law (Superannuation) Regulations 2025*”.

18 Subparagraph 4A.22(2)(c)(ii)

Omit “Part 5 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 6 of the *Family Law (Superannuation) Regulations 2025*”.

19 Paragraph 4A.24(2)(b)

Omit “regulation 45 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 72 of the *Family Law (Superannuation) Regulations 2025*”.

20 Subparagraph 4A.24(2)(c)(i)

Omit “regulation 28 and subregulation 31(2A) of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 51 and subsection 53(2) of the *Family Law (Superannuation) Regulations 2025*”.

21 Subparagraph 4A.24(2)(c)(ii)

Omit “Part 5 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 6 of the *Family Law (Superannuation) Regulations 2025*”.

Superannuation Contributions Tax (Assessment and Collection) Regulations 2019

22 Subsection 6(2)

Omit “Division 2.2 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 3 of the *Family Law (Superannuation) Regulations 2025*”.

23 Subsection 6(2) (note)

Repeal the note, substitute:

Note: Part 3 of the *Family Law (Superannuation) Regulations 2025* sets out requirements relating to the non-member spouse’s entitlement under a superannuation agreement, flag lifting agreement or splitting order. If the requirements of the Part have been satisfied, any future payment would not be a splittable payment.

Superannuation Industry (Supervision) Regulations 1994

24 Subregulation 1.03(1) (definition of *adjusted base amount*)

Repeal the definition, substitute:

adjusted base amount, in relation to a non-member spouse at a particular date, means the *adjusted base amount applicable to the non-member spouse* (within the meaning of the *Family Law (Superannuation) Regulations 2025*) at that date.

25 Subregulation 1.03(1) (paragraph (b) of the definition of *transferable benefits*)

Omit “regulation 45 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 72 of the *Family Law (Superannuation) Regulations 2025*”.

26 Subregulation 1.03(1) (subparagraph (c)(i) of the definition of *transferable benefits*)

Omit “regulation 28 and subregulation 31(2A) of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 51 and subsection 53(2) of the *Family Law (Superannuation) Regulations 2025*”.

27 Subregulation 1.03(1) (subparagraph (c)(iii) of the definition of *transferable benefits*)

Omit “Part 5 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 6 of the *Family Law (Superannuation) Regulations 2025*”.

28 Paragraph 5.02(2)(c)

Omit “regulation 59 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 98 of the *Family Law (Superannuation) Regulations 2025*”.

29 Subparagraphs 6.17(2B)(a)(i) and (ii)

Omit “Division 2.2 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 3 of the *Family Law (Superannuation) Regulations 2025*”.

30 Paragraph 7A.03B(3)(b)

Omit “regulation 45 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 72 of the *Family Law (Superannuation) Regulations 2025*”.

31 Subparagraph 7A.03B(3)(c)(ii)

Omit “regulation 28 and subregulation 31(2A) of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 51 and subsection 53(2) of the *Family Law (Superannuation) Regulations 2025*”.

32 Subparagraph 7A.03B(3)(c)(iii)

Omit “Part 5 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 6 of the *Family Law (Superannuation) Regulations 2025*”.

33 Subregulation 7A.04(4) (definition of *partially vested accumulation interest*)

Repeal the definition, substitute:

partially vested accumulation interest has the meaning given by section 10 of the *Family Law (Superannuation) Regulations 2025*.

34 Paragraph 7A.11(2)(b)

Omit “regulation 45 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 72 of the *Family Law (Superannuation) Regulations 2025*”.

35 Subparagraph 7A.11(2)(c)(i)

Omit “regulation 28 and subregulation 31(2A) of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 51 and subsection 53(2) of the *Family Law (Superannuation) Regulations 2025*”.

36 Subparagraph 7A.11(2)(c)(iii)

Omit “Part 5 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 6 of the *Family Law (Superannuation) Regulations 2025*”.

37 Paragraph 7A.13(2)(b)

Omit “regulation 45 of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 72 of the *Family Law (Superannuation) Regulations 2025*”.

38 Subparagraph 7A.13(2)(c)(i)

Omit “regulation 28 and subregulation 31(2A) of the *Family Law (Superannuation) Regulations 2001*”, substitute “section 51 and subsection 53(2) of the *Family Law (Superannuation) Regulations 2025*”.

39 Subparagraph 7A.13(2)(c)(iii)

Omit “Part 5 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 6 of the *Family Law (Superannuation) Regulations 2025*”.

40 Division 7A.4 (heading)

Repeal the heading, substitute:

Division 7A.4—Superannuation interest split under the Family Law (Superannuation) Regulations 2025

41 Regulation 7A.19

Repeal the regulation, substitute:

7A.19 Application

This Division applies if a trustee of a superannuation fund:

- (a) creates a new interest in the fund for a non-member spouse to satisfy Subdivision B of Division 3 of Part 3 of the *Family Law (Superannuation) Regulations 2025*; or
- (b) transfers or rolls over to another superannuation fund or RSA an amount to be held for the benefit of a non-member spouse to satisfy that Subdivision; or
- (c) pays an amount to a non-member spouse to satisfy that Subdivision.

42 Subparagraphs 13.16(2)(f)(ii) and (iii)

Omit “Division 2.2 of the *Family Law (Superannuation) Regulations 2001*”, substitute “Part 3 of the *Family Law (Superannuation) Regulations 2025*”.

**Part 2—Repeal of the Family Law (Superannuation)
Regulations 2001**

Family Law (Superannuation) Regulations 2001

43 The whole of the instrument

Repeal the instrument.