





# Retirement Savings Accounts Amendment Regulations 2011 (No. 4)

**Select Legislative Instrument 2011 No. 277**

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I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Retirement Savings Accounts Act 1997*.

Dated 7 December 2011

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

BILL SHORTEN  
Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *Retirement Savings Accounts Amendment Regulations 2011 (No. 4)*.

**2 Commencement**

These Regulations commence on the commencement of Part 2 of Schedule 3 to the *Tax Laws Amendment (2011 Measures No.2) Act 2011*.

**3 Amendment of *Retirement Savings Accounts Regulations 1997***

Schedule 1 amends the *Retirement Savings Accounts Regulations 1997*.

**Schedule 1 Amendment**

(regulation 3)

**[1] After Division 4.5**

*insert*

**Division 4.6 Conditions for the use of tax file numbers to facilitate consolidation or rollover**

**4.44 Definitions for Division 4.6**

In this Division:

***RSA holder*** means a person who quotes his or her tax file number to an RSA provider in accordance with subsection 137A (1) of the Act, and that is:

- (a) a holder of an RSA; or
- (b) a person applying to become such a holder.

*RSA provider or superannuation entity* means an RSA provider, eligible superannuation entity or regulated exempt public sector superannuation scheme.

**4.45 Conditions for use of tax file numbers**

For subsection 137A (2) of the Act, this Division contains the conditions for the use of tax file numbers quoted by an RSA holder to an RSA provider in accordance with subsection 137A (1) of the Act.

**4.46 Consent to use RSA holder's tax file number**

An RSA provider must obtain the consent of the RSA holder to use the RSA holder's tax file number in order to facilitate the consolidation of amounts for the RSA holder by undertaking either or both of the procedures in regulation 4.47.

**4.47 Procedure for searching for amounts to facilitate consolidation by rollover**

In order to facilitate the consolidation of amounts for an RSA holder, an RSA provider must use either or both of the following procedures to determine whether amounts are held for the RSA holder by another RSA provider or superannuation entity:

- (a) seeking superannuation information relating to the RSA holder using a facility provided by the Australian Taxation Office;
- (b) contacting an RSA provider or superannuation entity to seek superannuation information relating to the RSA holder.