



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

## **Select Legislative Instrument No. 156, 2015**

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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.	10 September 2015

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the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      *Income Tax and Other Laws (Repeal and Consequential Amendments) Regulation 2015*      *No. 156, 2015*

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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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## 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*”.