



# Income Tax Amendment Regulations 2005 (No. 2)<sup>1</sup>

**Select Legislative Instrument 2005 No. 33**

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I, PHILIP MICHAEL JEFFERY, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Income Tax Assessment Act 1936*.

Dated 10 March 2005

P. M. JEFFERY  
Governor-General

By His Excellency's Command

MAL BROUGH  
Minister for Revenue and Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *Income Tax Amendment Regulations 2005 (No. 2)*.

**2 Commencement**

These Regulations are taken to have commenced as follows:

- (a) on 1 July 2004 — regulations 1 to 3 and Schedule 1;
- (b) on 20 September 2004 — Schedule 2.

**3 Amendment of *Income Tax Regulations 1936***

Schedules 1 and 2 amend the *Income Tax Regulations 1936*.

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**Schedule 1      Amendment taken to have  
commenced on 1 July 2004**  
(regulation 3)

**[1]      After Part 9**  
*insert*

**Part 9A              Taxation of superannuation  
business and related business**

**170      Segregated current pension assets — prescribed  
pensions**

For subsections 273A (2) and (3) of the Act, an allocated pension (within the meaning of the *Superannuation Industry (Supervision) Regulations 1994*) is a prescribed pension.

## Schedule 2      Amendment taken to have commenced on 20 September 2004

(regulation 3)

### [1]      Regulation 170

*substitute*

#### 170      Segregated current pension assets — prescribed pensions

- (1) For subsections 273A (2) and (3) of the Act, the following pensions are prescribed:
  - (a) an allocated pension;
  - (b) a market linked pension.
- (2) In this regulation:  
*allocated pension* and *market linked pension* have the same meanings as in the *Superannuation Industry (Supervision) Regulations 1994*.

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### Note

- 1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See [www.frli.gov.au](http://www.frli.gov.au).