



Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2024

I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated

24 April 2024

David Hurley
Governor-General

By His Excellency's Command

Stephen Jones
Assistant Treasurer
Minister for Financial Services

Contents

1	Name	1
2	Commencement.....	1
3	Authority	1
4	Schedules.....	1
Schedule 1—Miscellaneous and technical amendments		2
Part 1—Amendments commencing day after registration		2
Division 1—Australian Securities and Investments Commission Regulations 2001		2
<i>Australian Securities and Investments Commission Regulations 2001</i>		2
Division 2—Superannuation Industry (Supervision) Regulations 1994		2
<i>Superannuation Industry (Supervision) Regulations 1994</i>		2
Part 2—Amendments commencing first day of next quarter		3
Division 1—CDEP Scheme		3
<i>Retirement Savings Accounts Regulations 1997</i>		3
<i>Superannuation Industry (Supervision) Regulations 1994</i>		3
Division 2—Taxation Administration Regulations 2017		4
<i>Taxation Administration Regulations 2017</i>		4
Part 3—Amendments commencing at other times: First Home Super Saver Scheme		5
<i>Superannuation Industry (Supervision) Regulations 1994</i>		5

1 Name

This instrument is the *Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2024*.

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. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	25 April 2024
2. Schedule 1, Part 1	The day after this instrument is registered.	25 April 2024
3. Schedule 1, Part 2	The first 1 January, 1 April, 1 July or 1 October to occur after the day this instrument is registered.	1 July 2024
4. Schedule 1, Part 3	The later of: (a) the start of the day after this instrument is registered; and (b) the commencement of Schedule 4 to the <i>Treasury Laws Amendment (2023 Measures No. 3) Act 2023</i> .	15 September 2024 (paragraph (b) applies)

Note: This table relates only to the provisions of this instrument as originally made.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:

- (a) the *Australian Securities and Investments Commission Act 2001*;
- (b) the *Retirement Savings Accounts Act 1997*;
- (c) the *Superannuation Industry (Supervision) Act 1993*;
- (d) the *Taxation Administration Act 1953*.

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—Miscellaneous and technical amendments

Part 1—Amendments commencing day after registration

Division 1—Australian Securities and Investments Commission Regulations 2001

Australian Securities and Investments Commission Regulations 2001

1 Regulation 8B

Repeal the regulation.

Division 2—Superannuation Industry (Supervision) Regulations 1994

Superannuation Industry (Supervision) Regulations 1994

2 Subregulation 1.03(1) (definition of *unfunded public sector superannuation scheme*)

Omit “declared to be an unfunded defined benefits superannuation scheme under regulation 2A of the *Superannuation Contributions Tax (Assessment and Collection) Regulations 1997*”, substitute “an unfunded defined benefits superannuation scheme (within the meaning of the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*)”.

Part 2—Amendments commencing first day of next quarter

Division 1—CDEP Scheme

Retirement Savings Accounts Regulations 1997

3 Subregulation 4.01(2) (paragraph (e) of the definition of *Commonwealth income support payment*)

Repeal the paragraph.

4 In the appropriate position in Part 7

Insert:

7.14 Amendment made by the *Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2024*

Despite the repeal of paragraph (e) of the definition of ***Commonwealth income support payment*** in subregulation 4.01(2) of these Regulations made by Division 1 of Part 2 of Schedule 1 to the *Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2024*, that paragraph, as in force immediately before the commencement of the repeal, continues to apply on and after that commencement in relation to a payment made before that commencement.

Superannuation Industry (Supervision) Regulations 1994

5 Subregulation 6.01(2) (paragraph (e) of the definition of *Commonwealth income support payment*)

Repeal the paragraph.

6 In the appropriate position in Part 14

Insert:

Division 14.35—Transitional arrangements arising out of the *Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2024*

14.37 Amendment made by the *Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2024*

Despite the repeal of paragraph (e) of the definition of ***Commonwealth income support payment*** in subregulation 6.01(2) of these Regulations made by Division 1 of Part 2 of Schedule 1 to the *Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2024*, that paragraph, as in force immediately before the commencement of the repeal, continues to apply on and after that commencement in relation to a payment made before that commencement.

Division 2—Taxation Administration Regulations 2017

Taxation Administration Regulations 2017

7 Section 67 (table item 8)

Omit “Black Economy”, substitute “Shadow Economy”.

Part 3—Amendments commencing at other times: First Home Super Saver Scheme

Superannuation Industry (Supervision) Regulations 1994

8 Subregulation 5.01(1) (at the end of the definition of *superannuation system*)

Add:

- ; and (j) the Commissioner of Taxation in the Commissioner of Taxation's role as the maker of payments to a superannuation provider under subsection 131-80(1) or (3) in Schedule 1 to the *Taxation Administration Act 1953*.