

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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.