Family Law (Superannuation) Amendment (2026 Measures No. 1) Regulations 2026

I, the Honourable Margaret Beazley AC KC, Administrator of the Government of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 20 July 2026

Margaret Beazley AC KC
Administrator

By Her Excellency's Command

Michelle Rowland
Attorney-General

OPC67686 - B

Authorised Version F2026L00988 registered 22/07/2026

Authorised Version F2026L00988 registered 22/07/2026

Contents

1 Name 1
2 Commencement 1
3 Authority 1
4 Schedules 1

Schedule 1—Amendments 2

Part 1—Ministerial directions 2

Family Law (Superannuation) Regulations 2025 2

Part 2—Provision of information by trustees 5

Division 1—Reversionary beneficiaries 5

Family Law (Superannuation) Regulations 2025 5

Division 2—Guarantee periods 6

Family Law (Superannuation) Regulations 2025 6

Division 3—Life pensions 6

Family Law (Superannuation) Regulations 2025 6

Division 4—Gross value of superannuation interest 7

Family Law (Superannuation) Regulations 2025 7

Division 5—Minimum deferral periods 7

Family Law (Superannuation) Regulations 2025 7

Part 3—Other technical amendments 8

Family Law (Superannuation) Regulations 2025 8

Part 4—Application provisions 10

Family Law (Superannuation) Regulations 2025 10

Authorised Version F2026L00988 registered 22/07/2026

Authorised Version F2026L00988 registered 22/07/2026

1 Name

This instrument is the *Family Law (Superannuation) Amendment (2026 Measures No. 1) Regulations 2026*.

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	The day after this instrument is registered.	23 July 2026

Note: This table relates only to the provisions of this instrument as originally made.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 *Family Law Act 1975*.

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.

Authorised Version F2026L00988 registered 22/07/2026

Schedule 1—Amendments

Part 1—Ministerial directions

Family Law (Superannuation) Regulations 2025

1 Section 4

Insert:

ABN (short for Australian Business Number) has the same meaning as in the *A New Tax System (Australian Business Number) Act 1999*.

approval instrument has the meaning given by subsection 97A(2).

superannuation actuary has the same meaning as in the SIS Act.

target method or factor has the meaning given by subsection 97A(1).

target superannuation interest has the meaning given by subsection 97A(1).

2 After Part 7

Insert:

Part 7A—Ministerial directions relating to approved methods or factors

97A Scope of this Part

(1) This Part applies in relation to a trustee of an eligible superannuation plan if there is an approval instrument in force that approves a method or factor (the ***target method or factor***) for, or in relation to, a superannuation interest (the ***target superannuation interest***) in the plan.

Note: Subsections 90XT(3A) and 90YY(4A) of the Act allow the Minister to give a trustee of this kind a direction in relation to the target method or factor.

(2) An ***approval instrument*** is an instrument made by the Minister under subsection 62(1), 70(1) or 79(1) of this instrument.

Note: Approval instruments made under subsection 62(1), 70(1) or 79(1) of this instrument are made for the purposes of certain provisions in section 90XT or 90YY of the Act: see subsections 62(3), 70(2) and 79(2) of this instrument.

97B Circumstances in which a direction may be given

(1) This section prescribes, for the purposes of subsections 90XT(3A) and 90YY(4A) of the Act, circumstances in which the Minister may give a direction to the trustee under either of those subsections in relation to the target method or factor.

(2) Subject to subsection (3), the Minister may give such a direction at any time when the Minister is satisfied that it would be appropriate for the target method or factor to be reviewed.

Authorised Version F2026L00988 registered 22/07/2026

(3) Before the Minister decides whether the Minister is satisfied as mentioned in subsection (2), the Minister must consult with the Australian Government Actuary about the matter.

97C What must be included in a direction

(1) This section prescribes, for the purposes of subsections 90XT(3B) and 90YY(4B) of the Act, matters that must be included in a direction given by the Minister to the trustee under subsection 90XT(3A) or 90YY(4A) of the Act in relation to the target method or factor.

(2) The direction must include all of the following:
- (a) the date on which the direction is given;
- (b) the name and (if applicable) the ABN of the trustee;
- (c) the name of the eligible superannuation plan;
- (d) the name of the approval instrument that approves the target method or factor;
- (e) information sufficient to identify the target method or factor;
- (f) for each thing that the direction requires the trustee to do—the period within which the trustee must do the thing.

(3) The direction must be signed by the Minister and must give the Minister's name and Ministerial title.

97D What a direction may require the trustee to do

(1) This section prescribes, for the purposes of subsections 90XT(3A) and 90YY(4A) of the Act, things that the trustee may be required to do by a direction given by the Minister to the trustee under either of those subsections in relation to the target method or factor.

Review and recommendations

(2) The direction may require the trustee to do the following:
- (a) arrange for a superannuation actuary to conduct a review of the target method or factor, for the purpose of informing the provision of recommendations in accordance with paragraph (b) of this subsection;
- (b) after the review is completed, provide to the Department one or more of the following recommendations in relation to the target superannuation interest:
  - (i) that the Minister continue to approve the target method or factor for, or in relation to, the target superannuation interest, either in its current form or with modifications specified in the recommendation;
  - (ii) that the Minister no longer approve the target method or factor for, or in relation to, the target superannuation interest, either in its current form or with modifications;
  - (iii) that the Minister approve a different method or factor (as specified in the recommendation) for, or in relation to, the target superannuation interest, either in addition to, or instead of, approving the target method or factor;
  - (iv) that the Minister no longer approve any method or factor for, or in relation to, the target superannuation interest;

Authorised Version F2026L00988 registered 22/07/2026

(c) provide to the Department the reasons for the recommendation or recommendations provided in accordance with paragraph (b) of this subsection.

Note: The Minister approves a method or factor for, or in relation to, a superannuation interest in an eligible superannuation plan by making an approval instrument under subsection 62(1), 70(1) or 79(1).

(3) If the direction requires the trustee to arrange for a review of the target method or factor as mentioned in subsection (2), then the direction may require the trustee to provide some or all of the following to the Department after the review is completed:

(a) a statement that a superannuation actuary has completed the review, and the date on which the review was completed;

(b) the name, address and contact details of the superannuation actuary who conducted the review.

Other relevant information etc.

(4) The direction may require the trustee to provide some or all of the following to the Department:

(a) a statement setting out:

(i) the number of members of the plan who have the target superannuation interest; and

(ii) the age and gender profiles of those members, and any other characteristics of those members that may be relevant to a decision by the Minister about which method or factor (if any) to approve for, or in relation to, the target superannuation interest;

(b) information, as specified in the direction, about actuarial investigations relating to the target superannuation interest that have been, or are to be, carried out;

(c) any actuarial report, or reports, relating to the target superannuation interest that are specified in the direction;

(d) a copy of the governing rules of the eligible superannuation plan.

Note: The direction may require the trustee to provide something mentioned in this subsection whether or not the direction (or any other direction) requires the trustee to arrange for a review of the target method or factor, and to provide recommendations, as mentioned in subsection (2).

Administrative information

(5) The direction may require the trustee to provide some or all of the following to the Department:

(a) the name, address and (if applicable) ABN of the trustee;

(b) a telephone number and email address for the trustee;

(c) the name and (if applicable) ABN of the eligible superannuation plan;

(d) if the eligible superannuation plan has at any time had a different name or ABN—all previous names or ABNs (as appropriate) of the plan, the dates on which each change to the name or ABN of the plan occurred, and the mechanism by which each such change was made.

Authorised Version F2026L00988 registered 22/07/2026

Part 2—Provision of information by trustees

Division 1—Reversionary beneficiaries

Family Law (Superannuation) Regulations 2025

3 Subparagraphs 105(c)(v) and 112(1)(c)(v)

Repeal the subparagraphs, substitute:

(v) a statement indicating whether it is possible, under the rules governing the pension benefit, for there to be, in relation to the pension benefit, a reversionary beneficiary who is a non-member spouse (whether or not there is currently such a reversionary beneficiary); and

(vi) if it is possible, under the rules governing the pension benefit, for there to be, in relation to the pension benefit, a reversionary beneficiary who is a non-member spouse—a statement indicating what proportion of the ongoing pension payments would be payable to such a reversionary beneficiary on the death of the member (assuming that there is such a reversionary beneficiary at that time); and

4 Paragraph 114(3)(d)

Repeal the paragraph, substitute:

(d) a statement indicating whether it is possible, under the rules governing the pension benefit, for there to be, in relation to the pension benefit, a reversionary beneficiary who is a non-member spouse (whether or not there is currently such a reversionary beneficiary); and

(da) if it is possible, under the rules governing the pension benefit, for there to be, in relation to the pension benefit, a reversionary beneficiary who is a non-member spouse—a statement indicating what proportion of the ongoing pension payments would be payable to such a reversionary beneficiary on the death of the member (assuming that there is such a reversionary beneficiary at that time); and

5 Subparagraph 120(1)(c)(v)

Repeal the subparagraph, substitute:

(v) a statement indicating whether it is possible, under the rules governing the pension benefit, for there to be, in relation to the pension benefit, a reversionary beneficiary who is a non-member spouse (whether or not there is currently such a reversionary beneficiary); and

(vi) if it is possible, under the rules governing the pension benefit, for there to be, in relation to the pension benefit, a reversionary beneficiary who is a non-member spouse—a statement indicating what proportion of the ongoing pension payments would be payable to such a reversionary beneficiary on the death of the member (assuming that there is such a reversionary beneficiary at that time); and

6 Paragraph 128(1)(d)

Repeal the paragraph, substitute:

Authorised Version F2026L00988 registered 22/07/2026

(d) a statement indicating whether it is possible, under the rules governing the pension benefit, for there to be, in relation to the pension benefit, a reversionary beneficiary who is a non-member spouse (whether or not there is currently such a reversionary beneficiary); and

(da) if it is possible, under the rules governing the pension benefit, for there to be, in relation to the pension benefit, a reversionary beneficiary who is a non-member spouse—a statement indicating what proportion of the ongoing pension payments would be payable to such a reversionary beneficiary on the death of the member (assuming that there is such a reversionary beneficiary at that time); and

Division 2—Guarantee periods

Family Law (Superannuation) Regulations 2025

7 After subparagraphs 105(c)(iv) and 112(1)(c)(iv)

Insert:

(iva) a statement indicating whether the pension has a guarantee period, whether the guarantee period (if any) has ended and, if the pension has a guarantee period that has not yet ended, the length of the remaining part of the guarantee period; and

8 At the end of paragraph 121(1)(c)

Add:

(v) a statement indicating whether the superannuation annuity has a guarantee period, whether the guarantee period (if any) has ended and, if the superannuation annuity has a guarantee period that has not yet ended, the length of the remaining part of the guarantee period; and

9 After paragraph 128(1)(c)

Insert:

(ca) a statement indicating whether the pension benefit has a guarantee period, whether the guarantee period (if any) has ended and, if the pension benefit has a guarantee period that has not yet ended, the length of the remaining part of the guarantee period; and

Division 3—Life pensions

Family Law (Superannuation) Regulations 2025

10 After subparagraphs 105(c)(ii) and 112(1)(c)(ii)

Insert:

(iia) if the pension is a lifetime pension—whether the pension is payable due to invalidity; and

11 After subparagraph 121(1)(c)(ii)

Insert:

(iia) if the superannuation annuity is a lifetime annuity—whether the ongoing benefits are payable due to invalidity; and

Authorised Version F2026L00988 registered 22/07/2026

12 After paragraph 128(1)(b)

Insert:

(ba) whether the ongoing pension payments are payable due to invalidity; and

Division 4—Gross value of superannuation interest

Family Law (Superannuation) Regulations 2025

13 Paragraph 128(1)(g)

Omit "in accordance with a method or factors approved by the Minister under section 70", substitute "under Division 2 of Part 6".

14 Paragraph 129(1)(h)

Omit "in accordance with a method or factors approved by the Minister under section 62", substitute "under Division 1 of Part 6".

Division 5—Minimum deferral periods

Family Law (Superannuation) Regulations 2025

15 Paragraph 112(1)(d)

Omit "and the amount of the lump sum is known—the amount of the lump sum; and", substitute:

and the amount of the lump sum is known:

(i) the amount of the lump sum; and

(ii) the earliest date on which the lump sum may be paid; and

16 At the end of paragraph 112(1)(e)

Add:

(iii) the earliest date on which the future lump sum may be paid; and

Authorised Version F2026L00988 registered 22/07/2026

Part 3—Other technical amendments

Family Law (Superannuation) Regulations 2025

17 Subclause 35(1) of Schedule 3

Omit "interest" (wherever occurring), substitute "benefit".

18 Subclause 47(2) of Schedule 3 (formula)

Repeal the formula, substitute:

$$\left(\left(1 - \mathrm{Max}_{\mathrm{p}\%}\right) \times \mathrm{PV}_{\mathrm{ls}}\right) + \left(\mathrm{Max}_{\mathrm{p}\%} \times \mathrm{PV}_{\mathrm{p}}\right)$$

19 Clause 16 of Schedule 5 (definition of $S_{x+t,\ y+m}$)

Omit "survival valuation factor", substitute "interpolated survival factor".

20 Clause 18 of Schedule 5 (heading)

Repeal the heading, substitute:

18 Meaning of *interpolated survival factor*

21 Subclause 18(1) of Schedule 5

After "For the purposes of clause 16,", insert "in circumstances where neither t or m is equal to zero,".

22 Subclause 18(1) of Schedule 5 (paragraph (c) of the definition of $S_{x,\ y}$)

Omit "completed years", substitute "complete years".

23 Subclause 18(1) of Schedule 5 (definition of $S_{x+1,\ y}$)

Repeal the definition, substitute:

> ***S***$_{x+1,\ y}$ means the survival valuation factor mentioned in subclause (2) or (3) that would apply to:
>
> (a) the member spouse; and
>
> (b) the member spouse's age in completed years at the relevant date; and
>
> (c) the remaining guarantee period of the pension in complete years at the relevant date;
>
> if the member spouse's age in completed years at the relevant date was one year more than the member spouse's actual age in completed years at that date.

24 Subclause 18(1) of Schedule 5

Insert:

> ***S***$_{x,\ y+1}$ means the survival valuation factor mentioned in subclause (2) or (3) that would apply to:
>
> (a) the member spouse; and
>
> (b) the member spouse's age in completed years at the relevant date; and
>
> (c) the remaining guarantee period of the pension in complete years at the relevant date;

Authorised Version F2026L00988 registered 22/07/2026

if the remaining guarantee period of the pension in complete years at the relevant date was one year more than the actual remaining guarantee period in complete years at that date.

$\boldsymbol{S_{x+1,\,y+1}}$ means the survival valuation factor mentioned in subclause (2) or (3) that would apply to:

(a) the member spouse; and

(b) the member spouse's age in completed years at the relevant date; and

(c) the remaining guarantee period of the pension in complete years at the relevant date;

if both:

(d) the member spouse's age in completed years at the relevant date was one year more than the member spouse's actual age in completed years at that date; and

(e) the remaining guarantee period of the pension in complete years at the relevant date was one year more than the actual remaining guarantee period in complete years at that date.

25 After subclause 18(1) of Schedule 5

Insert:

(1A) For the purposes of clause 16, in circumstances where t (within the meaning of subclause 18(1)) is not equal to zero and m (within the meaning of that subclause) is equal to zero, $\boldsymbol{S_{x+t,\,y+m}}$ is $S_{x+t,\,y}$ (within the meaning of subclause 18(1)).

(1B) For the purposes of clause 16, in circumstances where t (within the meaning of subclause 18(1)) is equal to zero and m (within the meaning of that subclause) is not equal to zero, $\boldsymbol{S_{x+t,\,y+m}}$ is:

$$\frac{\left(S_{x,\,y} \times (12 - m)\right) + \left(S_{x,\,y+1} \times m\right)}{12}$$

where $\boldsymbol{m}$, $\boldsymbol{S_{x,\,y}}$ and $\boldsymbol{S_{x,\,y+1}}$ have the same meanings as in subclause 18(1).

(1C) For the purposes of clause 16, in circumstances where t (within the meaning of subclause 18(1)) and m (within the meaning of that subclause) are both equal to zero, $\boldsymbol{S_{x+t,\,y+m}}$ is $S_{x,\,y}$ (within the meaning of subclause 18(1)).

26 Subclauses 18(2) and (3) of Schedule 5 (table heading)

Repeal the heading, substitute:

Remaining guarantee period (in complete years)

Authorised Version F2026L00988 registered 22/07/2026

Part 4—Application provisions

Family Law (Superannuation) Regulations 2025

27 Part 10 (heading)

Repeal the heading, substitute:

Part 10—Application and transitional provisions

28 At the end of Part 10

Add:

Division 2—Family Law (Superannuation) Amendment (2026 Measures No. 1) Regulations 2026

147 Definitions for this Division

In this Division:

amending instrument means the *Family Law (Superannuation) Amendment (2026 Measures No. 1) Regulations 2026*.

148 Ministerial directions

The amendments made by Part 1 of Schedule 1 to the amending instrument apply in relation to a trustee of a kind mentioned in subsection 97A(1) of this instrument (as amended by the amending instrument), whether the approval instrument mentioned in that subsection was made, or commenced, before, on or after the commencement of that Part.

149 Provision of information by trustees

The amendments made by Part 2 of Schedule 1 to the amending instrument apply in relation to an application under section 90XZB or 90YZR of the Act that is made on or after the commencement of that Part.

Authorised Version F2026L00988 registered 22/07/2026