Retirement Savings Accounts Amendment Regulation (No. 2)1

Select Legislative Instrument 2012 No. 202

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Retirement Savings Accounts Act 1997*.

Dated 16 August

QUENTIN BRYCE

Governor-General

By Her Excellency’s Command

WILLIAM RICHARD SHORTEN

Minister for Financial Services and Superannuation

1 Name of regulation

 This regulation is the *Retirement Savings Accounts Amendment Regulation 2012 (No. 2)*.

2 Commencement

 This regulation commences on the day after it is registered.

3 Amendment of *Retirement Savings Accounts Regulations 1997*

 Schedule 1 amends the *Retirement Savings Accounts Regulations 1997*.

Schedule 1 Amendments

(section 3)

[] Paragraph 4.01B (3) (b)

omit

108 and 112

insert

108, 112 and 112A

[] Paragraph 4.26 (4) (a)

after

292-410

insert

or 292-420

[] Schedule 2, after item 112

insert

|  |  |  |
| --- | --- | --- |
| 112A | The Commissioner of Taxation issues a release authority to a superannuation provider under subsection 292-420 (1) of the *Income Tax Assessment Act 1997* | Restrictions contained in subsections 292-420 (4), (5) and (7) of the *Income Tax Assessment Act 1997* |

**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.comlaw.gov.au](http://www.comlaw.gov.au/).