

Tax and Superannuation Laws Amendment (Terminal Medical Conditions) Regulation 2015

Select Legislative Instrument No. 110, 2015

I, General the Honourable Sir Peter Cosgrove AK MC (Ret’d), Governor‑General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation.

Dated 25 June 2015

Peter Cosgrove

Governor‑General

By His Excellency’s Command

Josh Frydenberg

Assistant Treasurer

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1 Name

 This is the *Tax and Superannuation Laws Amendment (Terminal Medical Conditions) Regulation 2015*.

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 July 2015. | 1 July 2015 |

Note: This table relates only to the provisions of this instrument as originally made.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 *Income Tax Assessment Act 1997*;

 (b) the *Retirement Savings Accounts Act 1997*;

 (c) 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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Income Tax Assessment Regulations 1997

1 Paragraph 303‑10.01(a)

Omit “12 months”, substitute “24 months”.

Retirement Savings Accounts Regulations 1997

2 Paragraph 4.01A(a)

Omit “12 months”, substitute “24 months”.

Superannuation Industry (Supervision) Regulations 1994

3 Paragraph 6.01A(a)

Omit “12 months”, substitute “24 months”.