



# Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2024

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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

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## 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> .	

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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