



# **Retirement Savings Accounts Amendment Regulation 2012 (No. 2)**

## **Select Legislative Instrument 2012 No. 202**

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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 2012

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

WILLIAM RICHARD SHORTEN  
Minister for Financial Services and Superannuation

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**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)

**[1] Paragraph 4.01B (3) (b)**

*omit*

108 and 112

*insert*

108, 112 and 112A

**[2] Paragraph 4.26 (4) (a)**

*after*

292-410

*insert*

or 292-420

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**[3] Schedule 2, after item 112***insert*

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