



Treasury Laws Amendment (Income Tax Assessment Repeal and Consequential Amendments) Regulations 2025

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

4 September 2025

Margaret Beazley AC KC
Administrator

By Her Excellency's Command

Dr Daniel Mulino
Assistant Treasurer
Minister for Financial Services

Contents

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

Schedule 1—Repeals and amendments 2

Part 1—Repeals 2

Income Tax Assessment (1936 Act) Regulation 2015 2

Part 2—Amendments 3

Retirement Savings Accounts Regulations 1997 3

Superannuation Industry (Supervision) Regulations 1994 3

1 Name

This instrument is the *Treasury Laws Amendment (Income Tax Assessment Repeal and Consequential Amendments) Regulations 2025*.

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	At the same time as the <i>Income Tax Assessment (1936 Act) Regulations 2025</i> commence. However, the provisions do not commence at all if that instrument does not commence.	1 October 2025

Note: This table relates only to the provisions of this instrument as originally made.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 1936*;
- (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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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—Repeals and amendments

Part 1—Repeals

Income Tax Assessment (1936 Act) Regulation 2015

1 The whole of the instrument

Repeal the instrument.

Part 2—Amendments

Retirement Savings Accounts Regulations 1997

2 Subregulation 1.07(3C)

Omit “*Income Tax Assessment (1936 Act) Regulation 2015*”, substitute “*Income Tax Assessment (1936 Act) Regulations 2025*”.

Superannuation Industry (Supervision) Regulations 1994

3 Subregulation 1.03(1) (definition of *prescribed Life Tables*)

Omit “*Income Tax Assessment (1936 Act) Regulation 2015*”, substitute “*Income Tax Assessment (1936 Act) Regulations 2025*”.

4 Subregulations 1.05(12) and 1.06(10)

Omit “*Income Tax Assessment (1936 Act) Regulation 2015*”, substitute “*Income Tax Assessment (1936 Act) Regulations 2025*”.