



Superannuation Act 1922

No. 33, 1922

Compilation No. 24

Compilation date:	1 January 2020
Includes amendments up to:	Act No. 130, 2018
Registered:	29 January 2020

This compilation includes commenced amendments made by Act No. 80, 2018

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Superannuation Act 1922* that shows the text of the law as amended and in force on 1 January 2020 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Part I—Preliminary	1
1	Short title..... 1
2	Commencement..... 1
3	Operation of this Act on or after 1 July 2011 1
4	Interpretation 1
4AA	Members of the Defence Force 10
4A	Salaries of officers in First Division of Public Service and statutory offices 11
5	Medical examination of employees 12
6	Application of the <i>Criminal Code</i> 13
7	Superannuation provision for certain persons by way of life assurance 13
Part III—Contributions	17
Division 1—Contributions by employees	17
19	Commencement and cessation of contributions 17
19A	Contributions not payable on or after 1 July 1976..... 21
Division 2—Units of pension	22
20	Units of pension 22
20AA	Obligation to make additional contributions after 4 February 1976 26
20AB	Elections consequential upon operation of section 20AA..... 27
20A	Rights of employees over 40 years of age 28
20B	Effect of reduction in salary or prescribed amount..... 30
21	Exemption of employee who has made adequate provision..... 30
22	Interpretation 30
Division 2A—Non-contributory units of pension	31
22A	Election to take up rejected units as non-contributory units 31
22B	Election by certain contributors to convert existing units to non-contributory units 32
22C	Election to take up units as non-contributory units where salary increased after attainment of maximum age for retirement 34
22D	Election ineffective if number of contributory units is, or falls below, number of initial units 35

22E	Election ineffective if number of contributory units is, or falls below, one-half of full unit entitlement	39
22F	Effect of election	42
22G	Cessation of non-contributory units where contributor exempted from contributing for more than two units	44
22H	Election not to contribute for units, or to contribute for units at age sixty-five rates, ineffective in certain cases	44
22J	Election to reduce contributory units ineffective in certain cases	45
22K	References to full unit entitlement.....	46
22L	Effect of certain elections in relation to elections to take up non-contributory units.....	46
22M	Deferred contributions.....	47
Division 3—Scale of contributions by employees		48
23	Contributions by employees	48
24	Election to contribute for full pension at 60 years of age.....	49
25	Election to contribute for additional units at 65 years of age	50
Division 4—Contributions for additional benefits for widows		52
26	Additional contributions by existing contributors	52
27	Additional contributions by certain pensioners who become re-employed.....	54
28	Cessation of additional contributions	55
Division 5—Reserve units of pension		57
29	Reserve Units of Pension Account	57
30	Contributions for reserve units of pension.....	57
30A	Completion of contributions for reserve unit.....	58
31	Transfer of contributions to Superannuation Fund	58
32	Discontinuance of contributions for reserve units	59
Division 6—Contributions by the Commonwealth		61
33	Payments out of Consolidated Revenue Fund	61
Division 7—General provisions as to contributions		64
34	Employees on leave of absence	64
35	Manner of payment—deduction from wages or salaries.....	64

35A	Deferment of contributions of contributors under Defence Force Retirement and Death Benefits Act	64
35B	Order in which reduction of contributory units to take effect	65
36	Salary	65
Part IV—Pensions and benefits		67
Division 1—Retirement on pension		67
37	Age of compulsory retirement	67
38	Breakdown, retirement	67
39	Retrenchment	67
40	Dismissal	68
41	Compulsory termination of service of certain contributors for whom no retiring age is fixed by law	68
41A	Voluntary termination of service	69
41B	Holders of statutory offices	69
Division 2—Grant of pensions and benefits		71
42	Value of units of pension	71
43	Amount of pension on retirement in respect of units other than non-contributory units	71
43A	Additional pension in respect of non-contributory units	71
44	Contributor remaining in Service after attaining maximum age for retirement	72
45	Retirement through invalidity—amount of pension	74
46	Pension to spouse and children on death of contributor	76
47	Pension to spouse and children on death of pensioner	78
48	Pension to orphans on death of contributor or pensioner	79
48AA	Restoration of widow's or widower's pension previously cancelled on remarriage	81
48AB	Special grants of pension	81
48ABA	Deceased pensioner survived by more than one spouse	84
48AC	Minimum pension rates payable in respect of children	87
48AD	Application of section 47 on and after 1 July 1976	89

48A	Pension not payable in respect of children in certain circumstances	89
48B	Pension not payable in certain circumstances.....	90
48C	Pension to or in respect of certain contributors under Defence Force Retirement and Death Benefits Act.....	91
49	Refund of contributions on death of contributor without dependants.....	93
50	Choice of benefits for contributor who is retrenched.....	94
51	Refund of contributions in event of resignation, dismissal or discharge	95
52	Rights of contributors who resign to contest elections	95
53	Certain contributors who change the nature of their employment to continue as contributors.....	99
54	Desertion by pensioner of spouse or child.....	99
58	Payments to children	100
59	Period for which pensions payable	101
60	Payment of pension instalments	101
61	Minimum pension	101
62	Payment to person other than pensioner	102
Division 5—Existing pension rights		103
66	Application of Division.....	103
67	Certain pensioners who become employees not to contribute except in respect of difference.....	103
68	Rights under other Acts and State Acts	104
69	Election to come under Act for difference.....	105
70	Right of employee not electing under section 69 to come under Act for limited purposes.....	106
71	Exchange of pension rights for equivalent rights under this Act	107
72	Employee having right to refund or gratuity under other law may exchange his rights for equivalent rights under this Act	109
73	Increase in certain pensions.....	111
Division 6—Assurance policies		112
74	Transfer of policies to Board.....	112
Part V—The Provident Account		114
79	Contributors to Provident Account.....	114

79A	Contributions not payable on or after 1 July 1976.....	115
80	Contributions to Provident Account.....	116
80A	Obligation to make contributions where salary increased after 4 February 1976	117
81	Election to contribute to Provident Account.....	117
82	Payments on retirement	118
83	Payment on death of contributor with dependants.....	119
83A	Payment on death or invalidity in certain circumstances	120
84	Payment on death of contributor to Provident Account without dependants	121
85	Payments on resignation or dismissal.....	121
86	Certain contributors to the Provident Account who change the nature of their employment to continue as contributors	122
87	Retrenchment	122
87A	Dismissal	122
87B	Compulsory termination of service of certain contributors to Provident Account for whom no retiring age is fixed by law	123
87C	Voluntary termination of service	123
87D	Holders of statutory offices	124
88	Rights of contributors to Provident Account who resign to contest elections.....	124
89	Payment to other person	128
90	Rate of interest	128
91	Commencement of benefit	129
92	Payments out of Consolidated Revenue Fund to Provident Account.....	130
93	Determination of annual salary.....	130
Part VA—Family law superannuation splitting		132
Division 1—Preliminary		132
93DA	Definitions.....	132
Division 2—Benefits for non-member spouse		135
93DB	Associate pension for non-member spouse	135
93DC	Commutation of small associate pension	135
Division 3—Reduction of benefits for member spouse		136
93DD	Reduction of standard pension	136

Division 4—Miscellaneous	137
93DE Ministerial Orders	137
Part VIA—Special provisions in relation to certain employees formerly in private employment	138
Division 1—Preliminary	138
100A Interpretation	138
Division 2—The Superannuation Fund	141
100B Definition	141
100C Contributions for pension by relevant employee	141
100D Payment of prescribed amount to Board.....	145
100E Refunds of contributions to prescribed employees	145
100F Preservation of other superannuation rights	146
100G Increased contributions by the Commonwealth.....	146
100H Certain amounts to be paid by the Commonwealth to the Fund.....	146
100J Rights of certain relevant employees.....	147
Division 3—The Provident Account	148
100K Definition	148
100L Contributions by certain relevant employees to Provident Account.....	148
Division 4—Miscellaneous	151
100M Full-time employment otherwise than as contributor to superannuation scheme	151
100N Prescribed employee to furnish Board with authority to obtain certain information	151
100P References to Board	152
Part VII—Special provisions in relation to certain former State employees	153
101 Definitions.....	153
102 Superannuation rights and obligations of persons formerly employed by States.....	153
104 Payments on retrenchment, resignation, dismissal or discharge.....	154
105 Certain amounts to be paid out of Consolidated Revenue Fund to Superannuation Fund.....	155
106 Increased contributions out of Consolidated Revenue Fund.....	155

107	Payment into the Fund of amounts received in respect of past contributions	155
Part VIIA—Special provisions in relation to certain employees who transfer from State employment		
Division 1—Preliminary		156
107A	Interpretation	156
Division 2—The Superannuation Fund		158
107B	Definition	158
107C	Contributions for pension by State employees	158
107D	Prescribed employees contributing for restricted benefits	161
107E	Prescribed amount paid to Board.....	162
107F	Refunds of contributions to prescribed employees	162
107G	Preservation of other superannuation rights	163
107H	Increased contributions by the Commonwealth.....	163
107J	Certain amounts to be paid by the Commonwealth to the Fund.....	163
107K	Rights of certain State employees	164
Division 3—The Provident Account		165
107L	Definition	165
107M	Provident Account contributions by State employees.....	165
Division 4—Miscellaneous		170
107N	Full-time employment otherwise than as contributor to State Fund	170
107P	References to Board	170
Part VIII—Special provisions in relation to certain former contributors to Public Service Superannuation Funds		
108	Interpretation	171
108A	Application	171
109	Former contributors to Public Service Superannuation Funds who elect to pay refunds to Board	171
110	Former contributors to Public Service Superannuation Funds who do not elect to pay refunds to Board	173
110A	Determination in respect of employee who has not elected under section 24	174

110B	Board to make determinations on actuarial advice	174
110C	Part VIII not to apply in certain cases	175
110D	Application of this Part on and after 1 July 1976	175
Part IX—Special provisions in relation to certain former contributors to the Defence Forces Retirement Benefits Fund		
		176
111	Application of Part	176
112	Contributions	177
113	Additional contributions	178
114	Date of becoming an employee or contributor for certain purposes	178
115	Certain amounts to be paid out of Consolidated Revenue Fund to the Superannuation Fund	179
Part X—Special provisions in relation to certain members of the Police Force of the Australian Capital Territory		
		181
116	Interpretation	181
117	Superannuation rights and obligations of certain members of the Australian Capital Territory Police Force	181
118	Retrenchment	182
119	Payments to be made out of Consolidated Revenue Fund to the Superannuation Fund	182
Part XA—Preservation of rights of certain contributors and former contributors		
		184
Division 1—Preliminary		
		184
119A	Interpretation	184
119B	Determinations by the Board	185
Division 2—Employees who have preserved rights from previous employment		
		186
119C	Application of Division to former contributors to Provident Account	186
119D	Transfer value payable in respect of previous employment	186
119E	Pension payable in respect of previous employment	188
119F	Deferred benefits applicable in respect of previous employment	189

119G	Declaration by employee who has previously been in employment.....	189
119H	Contributors with superannuation rights from previous employment	191
119J	Rights of contributors who elect to pay transfer value to Board	193
119K	Rights of contributors in other cases	199
119L	Matters to be taken into account by actuary in furnishing advice to Board	201
119M	Exemption of certain employees from medical examination	203
119MA	Application of Division on and after 1 July 1976.....	205
Division 3—Preservation of rights of persons ceasing to be contributors		
		206
119N	Interpretation	206
119P	Eligible employment	207
119Q	Public employment.....	211
119R	Eligible superannuation schemes.....	213
119S	Transfer value.....	213
119T	Deferred benefits	218
119U	Election that Division apply	222
119V	Circumstances in which transfer value payable.....	224
119W	Circumstances in which person entitled to deferred benefits	224
119WA	Medical examination etc. of persons to whom deferred benefits by way of pension are payable under section 119W.....	228
119WB	Cancellation of pension where pension suspended for 12 months etc.....	232
119WC	Election for transfer value by persons in relation to whom deferred benefits are applicable	233
119X	Person who is entitled to rights under this Division not entitled to rights under other provisions of this Act.....	234
119Y	Certain former contributors not entitled to benefits under this Division	234
119Z	Contributor who resigned to contest an election.....	236
119ZA	Invalid pensioner restored to health.....	236
119ZB	Person entitled to deferred benefits becoming a contributor	237
119ZBA	Application of Division on and after 1 July 1976.....	237

Division 4—Miscellaneous	238
119ZC	Special provisions affecting former contributors under certain superannuation schemes 238
119ZD	Special provisions in relation to persons to whom section 7 applies 245
119ZE	Payments out of Consolidated Revenue Fund 246
119ZEA	Application of Part on and after 1 July 1976 247
Part XI—Pension increases on and after 1 January 2002	249
120	Interpretation 249
121	Increases in pensions 250
122	Adjustment of increase in case of persons who become entitled to pension after previous increase 251
124	Modification of sections 46, 47 and 48 253
125	Death or invalidity retirement before attaining age 21 253
126	Date of effect of increases 254
Part XIA—Review of decisions by CSC	255
Division 1—Review of decisions by CSC	255
127	Review of decisions by CSC 255
Division 2—Reconsideration Advisory Committees	256
128	Establishment of Committee 256
129	Members of Committee 256
130	Functions of Committee 256
131	Proceedings of Committee 256
132	Indemnification of members of a Committee 257
133	Remuneration and allowances 257
133A	Recommendations by Committee to CSC 257
Division 3—Review of decisions by the Administrative Appeals Tribunal	259
133B	Review by the Administrative Appeals Tribunal 259
Part XII—Miscellaneous	260
133C	CSC to keep records with respect to benefits paid 260
134	Benefits to be paid out of Consolidated Revenue 260
135	Acceptance of election outside prescribed period 260
136	Election after retirement of employee 261
136A	Death may be presumed in certain cases 261
137	Provisions in respect of a fraction of a unit 262

138	Contributions payable from next pay-day	262
139	Refund of contributions.....	262
140	Question as to invalidity etc. determined by Board on Medical Officer's report	262
142	Returns	263
143	Assignment of pensions.....	263
143A	Attachment of pensions	263
144	Employees paid in sterling	265
145	Payments to the Commonwealth by approved authorities.....	266
146	Cost of medical examinations	267
147	Retirement or death as result of war service	268
148	Power to recover.....	268
149	Delegation by Minister	268
149A	Delegation by Public Service Board.....	269
149AA	Minister may request the supply of information.....	269
149AB	Making false statements to CSC.....	269
149B	References to Board to include Commissioner.....	270
150	Regulations.....	270

Third Schedule—Rates of contribution

		272
Table I	.....	272
Table II	.....	274
Table III	.....	276
Table IV	.....	278
Table V	.....	280
Table VI	.....	283
Table VII	.....	286
Table VIII	.....	289
Table IX	.....	292
Table X	.....	295
Table XI	.....	297
Table XII	.....	299
Table XIII	.....	301
Table XIV	.....	304
Table XV	.....	307
Table XVI	.....	309
Table XVII	.....	311
Table XVIII	.....	313

Fourth Schedule	315
Table I	315
Table II	318
Fifth Schedule	321
Sixth Schedule—Reduction in rates of contribution	324
Table I	324
Table II	328
Table III	331
Table IV	334
Table V	337
Table VI	340
Table VII	343
Table VIII	349
Table IX	355
Table X	359
Table XI	364
Table XII	369
Table XIII	372
Table XIV	375
Table XV	377
Table XVI	379
Table XVII	381
Seventh Schedule—Factors applicable under section 44	384
Table I	384
Table II	385
Endnotes	386
Endnote 1—About the endnotes	386
Endnote 2—Abbreviation key	388
Endnote 3—Legislation history	389
Endnote 4—Amendment history	399
Endnote 5—Miscellaneous	421

**An Act to provide Superannuation Benefits for
Persons employed by the Commonwealth and by
certain Commonwealth Authorities and to make
provision for the families of those persons**

Part I—Preliminary

1 Short title

This Act may be cited as the *Superannuation Act 1922*.

2 Commencement

- (1) This Act shall, except where otherwise provided, commence on a date to be fixed by proclamation.
- (2) The date so fixed is, in this Act, referred to as *the commencement of this Act*.

3 Operation of this Act on or after 1 July 2011

For the purposes of applying this Act on or after 1 July 2011, any reference to the Board, the Commissioner or the Commissioner for Superannuation is, unless the context otherwise requires, taken to be a reference to CSC.

4 Interpretation

- (1) In this Act, unless the contrary intention appears:

Actuary means a Fellow or Associate of the Institute of Actuaries (London), or a Fellow or Associate of the Faculty of Actuaries (Edinburgh), or any other person of whose actuarial knowledge and experience the Governor-General approves.

Section 4

Approved authority means the Australian Broadcasting Commission, the Capital Territory Health Commission, the Australian National University, Aboriginal Hostels Limited and the Darwin Community College and includes such other Commonwealth authorities as are specified by the regulations to be approved authorities for the purposes of this Act.

Children includes children adopted by a contributor or by a contributor to the Provident Account and dependent on him at the time of his death.

Commissioner has the same meaning as in the *Superannuation Act 1976*.

Commissioner for Superannuation has the same meaning as Commissioner.

Contributor means an employee who is or has been contributing under this Act to the Fund.

CSC (short for Commonwealth Superannuation Corporation) has the same meaning as in the *Governance of Australian Government Superannuation Schemes Act 2011*.

decision has the same meaning as in the *Administrative Appeals Tribunal Act 1975*.

decision of CSC means a decision of CSC, or a delegate of CSC, under this Act or the regulations.

Department means any Department under the administration of a Minister of State for the Commonwealth.

eligible child means:

- (a) in relation to a deceased contributor or deceased pensioner, a child of the contributor or pensioner who is:
 - (i) under the age of 18 years; or
 - (ii) a child:
 - (A) who has reached the age of 18 years but is under the age of 21 years; and

Section 4

- (B) who is receiving full-time education at a school, college or university; or
- (iii) a child:
 - (A) who has reached the age of 21 years but is under the age of 25 years; and
 - (B) who is receiving full-time education at a school, college or university; and
 - (C) where the child was born before the death of the contributor or pensioner—who was living with, or, in the opinion of the Commissioner, was wholly or substantially dependent upon, the contributor or pensioner immediately before that death; and
 - (D) where the child was born after the death of the contributor or pensioner—who, in the opinion of the Commissioner, would have been living with, or wholly or substantially dependent upon the contributor or pensioner immediately before that death if the child had been born before that death; and
- (b) in relation to a person, being the widow, widower, wife or husband of a deceased contributor or a deceased pensioner, a child of the person who is:
 - (i) a child of the kind referred to in subparagraph (a)(i);
 - (ii) a child of the kind referred to in subparagraph (a)(ii); or
 - (iii) a child:
 - (A) of the kind referred to in sub-subparagraphs (a)(iii)(A) and (B); and
 - (B) who was born before the death of the contributor or pensioner and, in the opinion of the Commissioner, was wholly or substantially dependent upon the contributor or pensioner immediately before that death;

Employee means a person employed in a permanent capacity by the Commonwealth, who is by the terms of his employment required to give his whole time to the duties of his employment,

Section 4

and includes a person employed under section 81D or 81P of the *Commonwealth Public Service Act 1922-1947* who, immediately prior to his becoming so employed, was a contributor to a State Fund as defined by section 101 of this Act, but does not include a person who is a Judge as defined by subsection (1) of section 4 of the *Judges' Pensions Act 1968*.

pension includes associate pension under section 93DB.

Reconsideration Advisory Committee means a Committee established under section 128.

Salary means salary or wages, and includes the value of allowances such as allowances for rent, house allowed rent free, light, fuel, rations, and fees allowed regularly as emoluments of office, but does not include bonuses, overtime payments, or allowances for forage, equipment, climatic disadvantages, cost of living or travelling expenses.

Service means service under, or employment by, the Commonwealth or an approved authority and, in relation to any qualifying period of employment, includes:

- (a) continuous service as a member of the Permanent Navy, the Regular Army or the Permanent Air Force; and
- (b) where an employee is transferred from the service of a State or Territory to the service of the Commonwealth, such permanent service of the employee under the State or Territory as is continuous with his service under the Commonwealth.

The Board means the Superannuation Board constituted by this Act.

The Defence Forces Retirement Benefits Fund means the Defence Forces Retirement Benefits Fund established under the *Defence Forces Retirement Benefits Act 1948-1968*.

The Fund means the Superannuation Fund established under this Act.

Section 4

The maximum age for retirement means the age of sixty-five years, or, in the case of a contributor the age for whose retirement is fixed by law at an earlier age than sixty-five years, the age so fixed.

The new Superannuation Fund means the Superannuation Fund established by the *Superannuation Act 1976*.

The Provident Account means the Provident Account established under Part V.

The Public Service Arbitrator means the Public Service Arbitrator holding office under the *Public Service Arbitration Act 1920-1969* and includes a Deputy Public Service Arbitrator holding office under that Act.

The Public Service Board means the Public Service Board constituted under the *Public Service Act 1922-1950*.

The Superannuation Fund Investment Trust means the Superannuation Fund Investment Trust established by the *Superannuation Act 1976*.

- (1B) A person, other than a person who has been retired on the ground of invalidity or of physical or mental incapacity to perform his duties, who is or becomes employed by the Commonwealth shall not be taken, for the purposes of this Act, to be employed otherwise than in a permanent capacity by reason only that his appointment was or is on probation and has not been confirmed.
- (2) References in this Act to the retirement of an employee upon his attaining the age of sixty-five years shall include the case of an employee whose retirement takes place on the day before he attains the age of sixty-five years.
- (2A) A reference in this Act to the pension, or to the number of units of pension, for which a contributor is contributing or for which he is a contributor shall be read as including a reference to any units of pension or fractions of a unit of pension for which he has completed payment of contributions and, unless the contrary

Section 4

intention appears, shall, subject to section 73 of the *Superannuation Act 1959* and section 33 of the *Superannuation Act 1963*, also be read as including a reference to any units of pension in respect of which the whole or a part of his contributions has been deferred by virtue of either of those sections.

- (2B) Subject to this Act, where, in pursuance of this Act, an employee becomes liable, or elects, to contribute for or in respect of a unit of pension or an additional unit of pension, or a fraction of a unit of pension or of an additional unit of pension, he shall be deemed to be a contributor for or in respect of that unit or additional unit, or that fraction of a unit or of an additional unit, as from the date when he becomes liable to contribute, or elects to contribute, as the case may be.
- (3) Where an employee has been or is appointed, whether before or after the commencement of this Act, for a term of years to a statutory office under the Commonwealth, he shall, for the purposes of this Act, be deemed to continue to be an employee so long as he continues to be employed by the Commonwealth in that office (whether during or after the expiration of the term for which he was appointed) or in any other statutory office under the Commonwealth to which he may be appointed for a term of years.
- (3A) A reference in subsection (3) to a statutory office does not include a reference to a statutory office the holder of which is not required by the terms of his appointment to give the whole of his time to the duties of his office.
- (4) Where a person is the holder for a term of years of a statutory office under the Commonwealth (whether his appointment was made before or is made after the commencement of this subsection) and, by the terms of his appointment, that person is required to give the whole of his time to the duties of his office, the Minister may direct that that person be deemed to be an employee within the meaning of this section, and that person shall be deemed to be such an employee as from the date of the direction or from such earlier date (not being a date earlier than the date of appointment to the statutory office) as the Board determines.

(5) Where:

- (a) a person employed by the Commonwealth otherwise than in a permanent capacity is by the terms of his employment required to give the whole of his time to the duties of his employment;
- (b) that person has been so employed for a continuous period of not less than three years; and
- (c) the Public Service Board, or, on appeal from the Public Service Board, the Minister, certifies that that person's employment is likely to be continued for a period of at least seven years;

the Minister may direct that that person be deemed to be an employee within the meaning of this section, and that person shall be deemed to be such an employee as from the date of the direction.

(5A) Where:

- (a) a person employed by the Commonwealth under the *Australian Security Intelligence Organization Act 1956* otherwise than in a permanent capacity is by the terms of his employment required to give the whole of his time to the duties of his employment;
- (b) that person has been so employed for a continuous period of not less than three years; and
- (c) the Director-General of Security certifies that that person's employment is likely to be continued for a period of at least seven years;

the Director-General of Security may direct that that person be deemed to be an employee within the meaning of this section, and that person shall be deemed to be such an employee as from the date of the direction.

(5B) Where:

- (a) a person referred to in paragraph (a) of subsection (5) or paragraph (a) of subsection (5A) was, during any period prior to the commencement of his employment by the

Section 4

Commonwealth, employed in employment within or outside Australia upon the termination of which:

- (i) a transfer value within the meaning of Division 2 of Part XA became payable to or in respect of him after the commencement of this subsection under a superannuation scheme applicable in relation to that employment;
 - (ii) a prescribed pension within the meaning of that Division became payable to him under such a scheme; or
 - (iii) any deferred benefits within the meaning of that Division became applicable in respect of him after the commencement of this subsection under such a scheme; and was, during that period, a member of that superannuation scheme; and
- (b) if the prior employment was employment in relation to which subparagraph (i) of paragraph (a) applies—an amount equal to the amount of the transfer value referred to in that subparagraph has been paid to the Board in accordance with subsection (1) of section 119J;

then subsection (5) or subsection (5A), as the case may be, has effect in relation to the person subject to the modifications referred to in subsection (5C) of this section.

(5C) The modifications referred to in subsection (5B) are as follows:

- (a) any period of the prior employment shall be deemed, for the purposes of paragraph (b) of subsection (5) or paragraph (b) of subsection (5A), as the case may be, to have been a period of employment of the same nature as the employment of the person referred to in paragraph (a) of that subsection and to have been continuous with that employment;
- (b) if the total of the periods of the prior employment is more than three years but less than ten years—the reference in paragraph (c) of subsection (5) or subsection (5A), as the case may be, to seven years shall be read as a reference to the difference between ten years and the total of the periods of the prior employment; and

Section 4

- (c) if the total of the periods of the prior employment is not less than ten years—subsection (5) or subsection (5A), as the case may be, has effect as if paragraph (c) of that subsection were omitted.
- (6) Subject to subsection (7), where a person employed by an approved authority is required by the terms of his employment to give the whole of his time to the duties of his office and:
 - (a) the approved authority certifies that the person's employment is likely to be continued for a period of at least seven years;
 - (b) the person was, immediately prior to the commencement of his employment by the approved authority, a contributor to a Public Service Superannuation Fund as defined by section 108; or
 - (c) the person was, during any period prior to the commencement of his employment by the approved authority, employed in employment within or outside Australia upon the termination of which:
 - (i) a transfer value within the meaning of Division 2 of Part XA became payable to or in respect of him after the commencement of this subsection under a superannuation scheme applicable in relation to that employment;
 - (ii) a prescribed pension within the meaning of that Division became payable to him under such a scheme; or
 - (iii) any deferred benefits within the meaning of that Division became applicable in respect of him after the commencement of this subsection under such a scheme;and was, during that period, a member of that superannuation scheme and, if the prior employment was employment in relation to which subparagraph (i) of this paragraph applies, an amount equal to the amount of the transfer value referred to in that subparagraph has been paid to the Board in accordance with subsection (1) of section 119J;the Minister administering the Act or other law by or under which the approved authority is constituted, or a person authorized in

Section 4AA

writing by the Minister so administering that Act or that other law to exercise his powers under this subsection, may, on the recommendation of the approved authority, direct that the first-mentioned person be deemed to be an employee within the meaning of this section, and that person shall be deemed to be such an employee as from the date of the direction or, in the case of a person referred to in paragraph (b), shall be deemed to have been such an employee as from the date on which his employment by the approved authority commenced.

- (7) Where, in the case of a person referred to in paragraph (c) of subsection (6), the total of the periods of the prior employment referred to in that paragraph was less than seven years, that subsection does not apply in relation to that person unless the approved authority certifies that the person's employment is likely to be continued for a period that is not less than the difference between seven years and the total of the periods of his prior employment.
- (8) For the purposes of this Act, the Principal of the Darwin Community College shall be deemed to be employed by the College.
- (9) For the purposes of subsection (6) in its application in relation to Aboriginal Hostels Limited, that body shall be deemed to be constituted under an Act administered by the Minister administering the *Aboriginal Land Grant (Jervis Bay Territory) Act 1986*.
- (11) Where a person was born on 29 February in any year, then, in any subsequent year that is not a leap year, the anniversary of the birth of the person shall, for the purposes of this Act, be deemed to occur on 1 March of that subsequent year.

4AA Members of the Defence Force

- (1) A member of the Defence Force shall not, by reason only of being a member of the Defence Force, be deemed to be an employee.

Section 4A

- (2) Where a member of the Defence Force who is liable to contribute to the Commonwealth under the *Defence Force Retirement and Death Benefits Act 1973* would, but for this section, by reason of becoming employed in a permanent capacity by the Commonwealth or for any other reason, become an employee, he shall be deemed not to be an employee until he ceases to be liable to contribute to the Commonwealth under that Act.

4A Salaries of officers in First Division of Public Service and statutory offices

- (1) Where:

- (a) the Parliament has not made provision determining the rate of salary payable in respect of an office in the First Division of the Public Service of the Commonwealth; and
- (b) the Minister, by instrument in writing, declares that, for the purposes of this Act, the rate of salary payable in respect of that office is to be deemed to be such rate as is specified in the instrument;

salary at the rate specified in the instrument shall, for the purposes of this Act but not otherwise, be deemed to be payable in respect of that office as from the date on which the declaration is made, or as from the date as from which the declaration is expressed to have effect, whichever is the later, until:

- (c) the Parliament makes provision determining the rate of salary payable in respect of that office; or
- (d) salary is, by virtue of a further instrument in writing by the Minister under this subsection, to be deemed, for the purposes of this Act, to be payable in respect of that office at a rate specified in the further instrument, being a rate that is greater or lesser than the rate specified in the first-mentioned instrument;

whichever first occurs.

- (2) Where:

- (a) the Parliament has made provision determining the rate of salary payable in respect of an office in the First Division of

Section 5

the Public Service of the Commonwealth or in respect of a statutory office under the Commonwealth; and

- (b) the Minister, by instrument in writing, declares that, for the purposes of this Act, the rate of salary payable in respect of that office is to be deemed to be such rate as is specified in the instrument, being a rate that is greater or lesser than the rate determined by the provision made by the Parliament;

salary at the rate specified in the instrument shall, for the purposes of this Act but not otherwise, be deemed to be payable in respect of that office as from the date on which the declaration is made, or as from the date as from which the declaration is expressed to have effect, whichever is the later, until:

- (c) the Parliament makes further provision determining the rate of salary payable in respect of that office; or
- (d) salary is, by virtue of a further instrument in writing by the Minister under this subsection, to be deemed, for the purposes of this Act, to be payable in respect of that office at a rate specified in the further instrument, being a rate that is greater or lesser than the rate specified in the first-mentioned instrument;

whichever first occurs.

5 Medical examination of employees

- (1) Except as otherwise provided by this Act, and notwithstanding anything contained in any other Act, a person who becomes an employee after the commencement of the *Superannuation Act 1965* shall not contribute to the Fund under Part III or to the Provident Account unless:
 - (a) he has, before becoming an employee, or within such period after becoming an employee as the Board allows, undergone a medical examination by a legally qualified medical practitioner approved by the Board;
 - (b) a report of the result of the examination has been furnished by the medical practitioner to the Board; and
 - (c) the Board is satisfied, after considering the report of the medical practitioner, that the health and physical fitness of

Section 6

the person are such as to justify his being accepted as a contributor to the Fund under Part III or to the Provident Account, as the case may be.

(2) Where:

- (a) a person who becomes an employee after the commencement of the *Superannuation Act 1965* has, whether before or after becoming an employee, undergone a medical examination by a legally qualified medical practitioner approved by the Public Service Board;
- (b) a report of the result of the examination has been furnished by the medical practitioner to the Public Service Board; and
- (c) the Public Service Board certifies, after considering the report of the medical practitioner, that the health and physical fitness of the person are such as to justify his being accepted as a contributor to the Fund under Part III or to the Provident Account;

the Superannuation Board may, in its discretion, accept him as a contributor to the Fund under Part III or to the Provident Account.

6 Application of the *Criminal Code*

Chapter 2 of the *Criminal Code* applies to all offences against this Act.

Note: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

7 Superannuation provision for certain persons by way of life assurance

(1) Where:

- (a) a person employed by the Commonwealth or by an approved authority was, immediately before the commencement of the employment, a contributor under:
 - (i) a superannuation scheme conducted in accordance with the system established in the United Kingdom and

Section 7

known as the Federated Superannuation System for Universities; or

- (ii) a prescribed superannuation scheme, being a scheme under which benefits are provided for by means of life assurance policies; and
- (b) the Treasurer considers that, by reason of special circumstances, an arrangement should be made under this section;

the Commonwealth or the approved authority may make an arrangement with that person for assurance of his life by means of a life assurance policy, and for the payment of contributions by the Commonwealth or the approved authority and that person for that purpose.

(1A) An arrangement shall not be made under subsection (1) on or after 1 July 1976.

(2) Where a person with whom an arrangement has been made under this section:

- (a) is or becomes an employee; and
- (b) has not, before he became or becomes an employee, or within such period after he became or becomes an employee or after the commencement of the *Superannuation Act 1965*, whichever is the later, as the Board allows, undergone a medical examination referred to in section 5;

the Commonwealth or the approved authority, as the case may be, may, by notice in writing to the person, terminate the arrangement and, if the arrangement is so terminated:

- (c) the person shall, within two months after the termination or within such further period as the Minister allows, pay to the Commonwealth or to the approved authority, as the case may be, an amount equal to the sum of the contributions paid by the Commonwealth or the authority under the arrangement and compound interest on those contributions at the rate of three and three-quarters per centum per annum, and:
 - (i) if the amount is not paid within that period, it is recoverable by the Commonwealth or by the authority

Section 7

- as a debt due to the Commonwealth or to the authority in any court of competent jurisdiction; and
- (ii) if the amount is not paid within that period and is not recovered in pursuance of subparagraph (i) (whether or not any action is taken so to recover the amount) and, in pursuance of the arrangement, a life assurance policy has been assigned to the Commonwealth or to the authority—the Commonwealth or the authority, as the case may be, may, notwithstanding any obligation on the Commonwealth or the authority to assign the policy to the person, surrender the policy and apply the proceeds of the surrender in reduction of the amount and, if the proceeds exceed the amount, shall pay an amount equal to the excess to the person; and
 - (d) where, in pursuance of the arrangement, a life assurance policy has been assigned to the Commonwealth or to the authority and the policy has not been surrendered in accordance with paragraph (c), the Commonwealth or the authority, as the case may be, shall, upon payment or recovery of the amount referred to in that paragraph, assign the policy to the person.
- (2A) Where a person with whom an arrangement has been made under this section is or becomes a contributor to the Fund under Part III or to the Provident Account and the arrangement has not been terminated under subsection (2):
- (a) if the arrangement has not otherwise terminated, the arrangement is, by force of this subsection, terminated;
 - (b) the person shall, within two months after the date of commencement of the *Superannuation Act 1965* or the date on which he became or becomes a contributor, whichever is the later date, or within such further period as the Minister allows, pay to the Commonwealth or to the approved authority, as the case may be, an amount equal to the sum of the contributions paid by the Commonwealth or the authority under the arrangement and compound interest on those contributions at the rate of three and three-quarters per centum per annum, and:

Section 7

- (i) if the amount is not paid within that period, it is recoverable by the Commonwealth or the authority as a debt due to the Commonwealth or to the authority in any court of competent jurisdiction; and
 - (ii) if the amount is not paid within that period and is not recovered in pursuance of subparagraph (i) (whether or not any action is taken so to recover the amount) and, in pursuance of the arrangement, a life assurance policy has been assigned to the Commonwealth or to the authority—the Commonwealth or the authority, as the case may be, may, notwithstanding any obligation on the Commonwealth or the authority to assign the policy to the person, surrender the policy and apply the proceeds of the surrender in reduction of the amount and, if the proceeds exceed the amount, shall pay an amount equal to the excess to the person; and
 - (c) if, in pursuance of the arrangement, a life assurance policy has been assigned to the Commonwealth or to the authority and the policy has not been surrendered in accordance with paragraph (b), the Commonwealth or the authority, as the case may be, shall, upon payment or recovery of the amount referred to in that paragraph, assign the policy to the person.
- (3) An approved authority may apply for the purposes of an arrangement under this section any moneys under the control of the approved authority.
- (5) This section has effect subject to section 119ZD.

Part III—Contributions

Division 1—Contributions by employees

19 Commencement and cessation of contributions

- (1) Every employee (not being a State employee within the meaning of Part VII) shall (except as otherwise provided in this Act) contribute to the Fund from such date as the Governor-General notifies in the *Gazette*, or, in the case of an employee whose employment commences after the date so notified, as from the prescribed date.
- (1A) For the purpose of subsection (1), the prescribed date is:
 - (a) in the case of a person other than a person to whom paragraph (b) or (c) applies—the date on which he becomes an employee or, if that date is not a pay-day, the next succeeding pay-day after that date;
 - (b) in the case of a person who has been retired on the ground of invalidity or of physical or mental incapacity to perform his duties and is re-appointed on probation—the date on which his re-appointment is confirmed or, if that date is not a pay-day, the next succeeding pay-day after that date; or
 - (c) in the case of a person who is to be deemed to be an employee within the meaning of section 4 by virtue of subsection (4), (5), (5A) or (6) of that section—the date as from which he is to be deemed to be, or to have been, an employee or, if that date is not, or was not, a pay-day, the next succeeding pay-day after that date.
- (2) In respect of units of pension the initial contributions for which were made before 9 August 1930, the contributor shall, subject to this section, be liable to pay the contributions until immediately after the last fortnightly payment before he ceases to be an employee or before the anniversary of his initial contribution next preceding the attainment by him of the maximum age for retirement, whichever first happens.

Part III Contributions

Division 1 Contributions by employees

Section 19

- (2A) In respect of units of pension the initial contributions for which were or are made on or after 9 August 1930, the contributor shall, subject to this section, be liable, in respect of each unit of pension or fraction of a unit of pension, to pay the contributions until immediately after the last fortnightly payment before he ceases to be an employee or before the anniversary of his initial contribution in respect of that unit or fraction of a unit next preceding the attainment by him of the maximum age for retirement, whichever first happens.
- (2B) In the case of a contributor whose initial contribution in respect of a unit of pension or fraction of a unit of pension is made within twelve months before he attains the maximum age for retirement, twenty-six contributions at the fortnightly rates applicable to the contributor in respect of that unit or fraction shall be made before a pension in respect of superannuation as regards that unit or fraction becomes payable.
- (2BA) For the purposes of subsections (2), (2A) and (2B), the initial contribution of an employee in respect of any additional unit of pension or fraction of a unit of pension shall be deemed to have been made on the date as from which the contribution became payable.
- (2BB) After the attainment by a contributor of the anniversary of his birth next preceding the attainment by him of the maximum age for retirement in respect of any units of pension, he shall be liable to continue, subject to subsection (2BC), to make fortnightly payments of contributions for those units of pension at a rate equal to the sum of the rates of the contributions payable by him for those units of pension immediately before that anniversary until he has completed payment of contributions for those units.
- (2BC) The amount of the last payment by a contributor (not being a contributor who ceases to be an employee before he has completed payment of his contributions) shall, if necessary, be reduced so that the amount of the payments made by the contributor does not exceed the amount of the contributions that the contributor would, but for subsection (2BB), have been liable to pay.
-

- (2BD) Subsection (2BB) does not apply in relation to contributions in respect of which this Act provides that twenty-six contributions shall be payable.
- (2BE) Subject to this Act, where a contributor is retired on the ground of invalidity or physical or mental incapacity to perform his duties, or dies, before he has commenced to make contributions, or additional contributions, for or in respect of a unit of pension or an additional unit of pension for or in respect of which he has become liable, or has elected, to contribute, such contributions as are due by him for or in respect of that unit or additional unit, or, if a pay-day has not occurred before the retirement or death, one contribution at the fortnightly rate applicable to the contributor for or in respect of that unit or additional unit, shall be made before a pension in respect of that unit or additional unit becomes payable and may be deducted from any payments of pension or benefit that become payable to or in respect of that contributor.
- (2C) A contributor:
- (a) who elects, or is called upon, to retire on or after attaining the age of sixty years; or
 - (b) the age for whose retirement is fixed at an earlier age than sixty-five years, but not less than sixty years, and who retires on attaining the age so fixed;
- may, notwithstanding anything contained in this section contribute, in a lump sum, or in such smaller sums and at such periods as the Board approves, such amount as the Board considers necessary to enable a pension in respect of units of pension for which he is a contributor to be paid to him on retirement equal to the pension in respect of those units which would have been paid to him if he had retired at such later age (not exceeding the age of sixty-five years) as the Board approves.
- (2D) A contributor:
- (a) who elects, or is called upon, to retire on or after attaining the age of sixty years; or

Section 19

- (b) the age for whose retirement is fixed at an earlier age than sixty-five years, but not less than sixty years, and who retires on attaining the age so fixed;
- may, notwithstanding anything contained in this section, contribute, in a lump sum, or in such smaller sums and at such periods as the Board approves, the amount necessary to enable a pension in respect of non-contributory units of pension applicable in relation to him to be paid to him on retirement equal to the pension in respect of those units that would have been paid to him if he had retired at such later age (not exceeding the age of sixty-five years) as the Board approves.
- (2E) For the purposes of subsection (2D), the amount necessary to be contributed to enable a pension in respect of non-contributory units of pension to be paid to a contributor on retirement equal to the pension in respect of those units that would have been paid to him if he had retired at a later age is an amount equal to five-sevenths of the amount that would be required to be contributed by him under subsection (2C) in respect of those units in relation to that age if he had become liable to contribute for those units on the respective dates when those units became applicable in relation to him as non-contributory units and he had contributed for those units at the appropriate rates based on a retiring age of sixty-five years.
- (2F) Amounts equal to amounts contributed under subsection (2D) are payable to the Commonwealth out of the Fund.
- (3) Where:
- (a) after, but as from a date before, the attainment by an employee of the maximum age for retirement; or
 - (b) after, but as from a date before, the attainment by a pensioner of the maximum age for retirement, being a pensioner who retired on or after attaining that age;
- his salary is increased and the number of units of pension ascertained in accordance with subsection (2) of section 20 as it applied at the time when he attained the maximum age for retirement having regard to his salary immediately after the

Section 19A

increase is greater than the number of units of pension ascertained in accordance with that subsection as it applied at the time when he attained the maximum age for retirement having regard to his salary immediately before the increase, he may elect to contribute for additional units of pension but so that the total number of units of pension (including non-contributory units of pension applicable in relation to him) does not exceed the first-mentioned number of units of pension.

- (4) In respect of units of pension for which an employee or pensioner elects to contribute under subsection (3), twenty-six contributions at the fortnightly rate applicable to the maximum age for retirement shall be made before pension in respect of superannuation becomes payable and, upon payment of those contributions, pension becomes payable as from the date of retirement.

19A Contributions not payable on or after 1 July 1976

Contributions shall not be made under this Act on or after 1 July 1976 except:

- (a) contributions the obligation for the payment of which came into existence before that date; or
- (b) contributions payable by virtue of an election made under subsection (3) of section 19, whether made before or after that date.

Division 2—Units of pension

20 Units of pension

- (1) Subject to this Act, contributions by an employee shall be for units for pension.
- (2) Subject to this Act, the number of units of pension for which an employee shall contribute at any time (in this subsection referred to as *the relevant time*) is:
- (a) in the case of an employee to whom paragraph (b) does not apply:
- (i) if the salary of the employee at the relevant time does not exceed the prescribed amount—the number of units ascertained in accordance with the formula
- $$\frac{A}{130}; \text{ or}$$
- (ii) if the salary of the employee at the relevant time exceeds the prescribed amount—the number of units ascertained in accordance with the formula $\frac{B}{130} + \frac{C}{163}$; and
- (b) in the case of an employee:
- (i) who became or becomes an employee on or after 14 December 1959;
- (ii) whose salary at the relevant time exceeds \$2,600; and
- (iii) the number of years of whose prospective service is less than twenty;
- the number of units, disregarding any fraction of a unit, ascertained in accordance with the formula

$$20 + \frac{(60 + 4D)(E - 20)}{100}.$$

Section 20

- (3) For the purpose of the application at any time in relation to an employee of a formula contained in subsection (2):

A is the number of dollars in the salary of the employee at that time or, if the number of dollars in the salary of the employee at that time is not a multiple of one hundred and thirty, the next lower number that is such a multiple.

B is the number of dollars in the prescribed amount.

C is the number of dollars in the amount by which the salary of the employee at that time exceeds the prescribed amount or, if the number so ascertained is not a multiple of one hundred and sixty-three, the next lower number that is such a multiple.

D is the number by which the number of years of prospective service of the employee exceeds ten; and

E is the number of units of pension for which the employee would be required to contribute at that time under paragraph (a) of subsection (2) if that paragraph were applicable to him.

- (4) Subject to this Act, a contributor is not eligible or required to begin to contribute for an additional unit of pension as from a date after he has attained the maximum age for retirement.
- (4A) Where the obligation of a contributor to contribute for an additional unit of pension came into existence on or before the date on which he attained the maximum age for retirement but, by reason of subsection (1) of section 138, contributions for that unit are payable as from a date after he attained that age:
- (a) the last preceding subsection and subsection (2) of section 138 do not apply in relation to that unit; and
 - (b) subsection (2B) of section 19 applies as if his initial contribution in respect of that unit were made on the date on which his obligation to contribute for that unit came into existence.
- (5) The number of units of pension for which an employee would otherwise be required to contribute at any time shall be reduced by

Section 20

the number of units of pension (if any) by which the number of units of pension ascertained in accordance with subsection (2) as it applied in relation to him immediately before that time exceeds the number of units of pension for which he was then a contributor.

- (6) Where, at the time when an employee became or becomes a contributor, he was or is not less than forty years of age, he may, subject to section 22, elect to reduce the number of initial units in respect of which he is required to contribute to a number not being less than two, but a person is not entitled to make an election under this subsection after 30 June 1976.
- (7) Any additional contribution payable by reason of an increase in the salary of an employee is payable as from the date upon which his salary is increased, or as from the date as from which his salary is increased, whichever is the later.
- (8) Any additional contribution payable by reason of an increase in the prescribed amount is payable as from the date of the increase.
- (8A) Where:
 - (a) the number of units of pension ascertained in relation to an employee in accordance with subsection (2) is reduced by reason of an election made by the employee under section 24; and
 - (b) the sum of the number of units of pension for which he is a contributor and the number of non-contributory units of pension (if any) applicable in relation to him exceeds the reduced number of units so ascertained;the number of non-contributory units of pension (if any) applicable in relation to him shall, where necessary, be deemed to have been reduced accordingly and, if there are no non-contributory units of pension applicable in relation to him, whether by reason of the operation of this subsection or otherwise, the number of units of pension for which he was required to contribute shall, where necessary, be deemed to have been reduced accordingly.
- (9) Where an employee who became or becomes an employee on or after 14 December 1959, and to whom the proviso to section 43

Section 20

applies ceases to be an employee at an earlier age than his selected retiring age:

- (a) that earlier age shall be deemed to have been his selected retiring age;
 - (b) where necessary, the number of non-contributory units of pension (if any) applicable in relation to him shall be deemed to have been reduced accordingly; and
 - (c) if there are no non-contributory units of pension applicable in relation to him, whether by reason of the operation of paragraph (b) or otherwise, the number of units of pension for which he was required to contribute shall, where necessary, be deemed to have been reduced accordingly.
- (10) For the purposes of this section:
- (a) the selected retiring age of an employee is, subject to subsection (9):
 - (i) in the case of an employee who has made an election under section 24—the age of sixty years; and
 - (ii) in any other case—the age of sixty-five years; and
 - (b) the number of years of prospective service of an employee is the number of complete years included in the sum of the following periods:
 - (i) the period that commenced on the date upon which he became an employee and ends on the date upon which he will attain his selected retiring age;
 - (ia) in the case of an employee who is a contributor to the Fund in accordance with Part VIA and was, immediately before he became an employee, a member of a superannuation scheme within the meaning of that Part—the period during which he was a member of that scheme;
 - (ib) in the case of an employee who is contributing to the Fund in accordance with Part VIIA and was, immediately before he became an employee, a contributor to a State Fund within the meaning of that Part—the period during which he was a contributor to that Fund;
-

Section 20AA

- (ii) in the case of an employee who became an employee after the commencement of the *Superannuation Act 1971* and was, immediately before he became an employee, a contributor to a Public Service Superannuation Fund within the meaning of Part VIII—the period during which he was a contributor to that Fund; and
 - (iii) in the case of an employee who became an employee after the commencement of the *Superannuation Act 1971* and was, at any time before he became an employee, employed in employment of a kind referred to in section 119H—any periods of such employment during which he was a member of a superannuation scheme applicable in relation to the employment.
- (11) Where by reason of subsection (8A) or paragraph (b) of subsection (9) the number of non-contributory units of pension applicable in relation to an employee is to be deemed to have been reduced, those units shall be deemed to have been reduced in the reverse of the order in which they became applicable in relation to him as non-contributory units of pension.

20AA Obligation to make additional contributions after 4 February 1976

- (1) Subject to subsection (2), a contributor is not eligible, and shall not be required, to contribute for an additional unit of pension by reason of:
 - (a) an increase in his salary that takes effect after 4 February 1976; or
 - (b) an increase in the prescribed amount that takes effect after that date.
- (2) Where:
 - (a) a contributor ceases to be an employee after 4 February 1976 and before 1 July 1976, otherwise than by reason of death, and:
 - (i) pension is payable to him;

Section 20AB

- (ii) he makes an election under section 119U; or
- (iii) he is entitled to benefit under section 50; or
- (b) a contributor dies after 4 February 1976 and before 1 July 1976 and pension is payable in respect of him;

subsection (1) does not apply, and shall be deemed not to have applied, to or in relation to him.

- (3) For the purposes of subsection (1), an increase in the salary of an employee shall be deemed to take effect as from the date upon which his salary is increased, or as from the date as from which his salary is increased, whichever is the later.

20AB Elections consequential upon operation of section 20AA

- (1) In this section:

election to which this section applies means an election under subsection (1) or (2) of section 20A, under subsection (1) of section 22A, under subsection (1) or (2) of section 25, or under subsection (1) of section 31.

person in respect of whom this section applies means a person who has ceased to be an employee and to whom subsection (1) of section 20AA would apply but for the operation of subsection (2) of that section.

- (2) A person in respect of whom this section applies is not disqualified from making an election to which this section applies by reason that he has ceased to be an employee if the election is made within a period of 3 months after he ceased to be an employee, or within such further period as the Board (or, on and after 1 July 1976, the Commissioner for Superannuation), in special circumstances, allows and, if he makes such an election within that period, this Act has effect, and shall be deemed to have had effect, as if the election had been made before he ceased to be an employee.
- (3) Where a person in respect of whom this section applies:
 - (a) ceases to be an employee by reason of his death; or

Section 20A

- (b) dies after he has ceased to be an employee but before the expiration of the period referred to in subsection (2); the person (if any) who, by virtue of subsection (4), is eligible to make an election under this subsection may, within a period of 3 months after the death of the deceased person or within such further period as the Board (or, on and after 1 July 1976, the Commissioner for Superannuation), in special circumstances, allows, make any election to which this section applies that could have been made by the deceased person but which was not made by him and, if the person so eligible makes such an election, this Act has effect, and shall be deemed to have had effect, as if the election had been made by the deceased person before he ceased to be an employee.
- (4) For the purposes of subsection (3), the person who is eligible to make an election under that subsection is:
- (a) if the deceased person left a widow or widower—the widow or widower; or
 - (b) in any other case—such person (if any) as the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) determines.
- (5) Where an election is made under subsection (1) of section 22A of this Act by virtue of subsection (2) or (3) by or in respect of a person in respect of whom this section applies, the election shall specify the date as from which the election is to have effect, being a date not earlier than 5 February 1976 and not later than the date on which the person ceased to be an employee, and, for the purposes of subsection (2) of section 22A, the date so specified shall be deemed to be the date of the election.

20A Rights of employees over 40 years of age

- (1) If the salary of an employee who has attained the age of forty years is increased and, by reason of the increase, the employee would, but for this subsection, be required to contribute for an additional unit or units of pension, he may, subject to section 22H, not later than six months after the date upon which his salary is increased,

Section 20A

elect not to contribute for all or any of the additional units attributable to the increase, but, subject to section 20AB, a person is not entitled to make an election under this subsection after 30 June 1976.

- (2) If the prescribed amount is increased and, by reason of the increase, an employee who had attained the age of forty years before the date of the increase would, but for this subsection, be required to contribute for an additional unit or units of pension, he may, subject to section 22H, not later than six months after that date, elect not to contribute for all or any of the additional units attributable to the increase, but, subject to section 20AB, a person is not entitled to make an election under this subsection after 30 June 1976.
- (3) Where an employee who has attained the age of forty years is a contributor for a number of units of pension less than the difference between:
 - (a) the number of units of pension ascertained in accordance with subsection (2) of section 20 as it applies in relation to him; and
 - (b) the number of non-contributory units of pension, if any, applicable in relation to him;he may elect to contribute for such number of additional units of pension as does not exceed the number by which that difference exceeds the number of units of pension for which he is a contributor, but a person is not entitled to make an election under this subsection after 12 February 1976.
- (4) An election under subsection (3) does not have effect unless the employee satisfies the Board that he is not suffering from any physical or mental defect (not being a defect that, in the opinion of the Board, is the result of the service of the contributor as a member of the Forces as defined by subsection (2) of section 147) likely to render him incapable of performing his duties before attaining the maximum age for retirement.
- (5) Any additional contribution payable by reason of an election under subsection (3) is payable as from the date of the election.

Section 20B

20B Effect of reduction in salary or prescribed amount

- (1) Where the number of units of pension for which an employee is required to contribute would, but for this section, be reduced by reason of a reduction in his salary or in the prescribed amount, the employee shall, subject to subsection (2), continue to contribute for the number of units for which he was a contributor immediately before the reduction.
- (2) An employee to whom subsection (1) of this section applies may, subject to section 22J, elect to reduce the number of units for which he is required to contribute to a number of units not less than the number of units ascertained in accordance with subsection (2) of section 20 as it applies in relation to him at the time of the election.

21 Exemption of employee who has made adequate provision

Where an employee satisfies the Board that adequate provision has been made for himself and his family, the Board may exempt him from contributing for more than two units of pension.

22 Interpretation

- (1) For the purposes of this Division, the prescribed amount is such amount, being a multiple of \$130, as is specified in the regulations for the purpose of this subsection.
- (2) In making a regulation for the purpose of subsection (1), the Governor-General:
 - (a) is not required to act on the recommendation of the Board; and
 - (b) shall have regard to any general variations in the rates of salaries of employees that have occurred.

Division 2A—Non-contributory units of pension

22A Election to take up rejected units as non-contributory units

- (1) Where an employee who has attained the age of forty years but has not attained the age of sixty-five years is a contributor for a number of units of pension less than the difference between:
 - (a) the number of units of pension ascertained in accordance with subsection (2) of section 20 as it applies in relation to him; and
 - (b) the number of non-contributory units of pension, if any, applicable in relation to him;he may, subject to this Act and to the *Superannuation Act (No. 2) 1969*, elect that such number of units of pension as does not exceed the number by which that difference exceeds the number of units of pension for which he is a contributor are to be applicable in relation to him as non-contributory units of pension, but, subject to section 20AB, a person is not entitled to make an election under this subsection after 30 June 1976.
- (2) An election by an employee under subsection (1) does not have effect in relation to a unit of pension unless the sum of:
 - (a) the fortnightly amount of the contributions (other than contributions for reserve units of pension) that are payable by him to the Fund on the date of the election or, if that date is not a pay-day, that would be so payable if that date were a pay-day; and
 - (b) the fortnightly amount of the contributions that, if he became liable to contribute for that unit on that date, would be payable by him to the Fund in respect of that unit on that date or, if that date is not a pay-day, on the next following pay-day;exceeds three-one thousand and fortieths of his salary as at the date of the election.
- (3) Where an election is made by an employee under subsection (1) after 4 February 1976 and before 1 July 1976, not being an election

Section 22B

made by virtue of section 20AB, his salary as at the date of the election shall, for the purposes of subsection (2), be deemed to be the salary that was his salary as at 4 February 1976.

22B Election by certain contributors to convert existing units to non-contributory units

- (1) Subject to this Act, an employee who has attained the age of forty years, but has not attained the age of sixty-five years, before the date of commencement of this section and is a contributor at that date may, before the expiration of the prescribed period, if he is still an employee, elect that such number of units of pension as is specified in the election, being units of pension for which he was a contributor immediately before that date and at the date of the election and the obligation to contribute for which came into existence on or after the date on which he attained the age of forty years, are to be applicable in relation to him as non-contributory units of pension.
- (2) An election by an employee under subsection (1):
 - (a) shall, if it is made after the date of commencement of this section, be deemed, for the purposes of this Division, to have taken effect on that date; and
 - (b) shall be taken to relate to units of pension in the reverse of the order in which he became liable to contribute for those units.
- (3) An election under this section by an employee other than an employee to whom subsection (2BB) of section 19 applies does not have effect, and shall be deemed not to have had effect, in relation to a unit of pension unless, if the election had had effect on the day immediately before the date of commencement of this section, the fortnightly amount of the contributions (other than contributions for reserve units of pension) that, but for the operation of the election in relation to that unit, would have been payable by him to the Fund on that day or, if that day was not a pay-day, that would have been so payable if that day had been a pay-day, exceeds three-one thousand and fortieths of his salary as at that day.

Section 22B

- (4) An election under this section by an employee to whom subsection (2BB) of section 19 applies does not have effect, and shall be deemed not to have had effect, in relation to a unit of pension unless, if the election had had effect on the day immediately before the date of commencement of this section, the sum of:
- (a) the fortnightly amount of the contributions (other than contributions for reserve units of pension) that, but for this section, would have been payable by him to the Fund under subsection (2BB) or subsection (2BC) of section 19 on that day or, if that day was not a pay-day, that would have been so payable if that day had been a pay-day; and
 - (b) the fortnightly amount of any other contributions that, but for this section, would have been payable by him to the Fund on that day or, if that day was not a pay-day, that would have been so payable if that day had been a pay-day;
- reduced by the fortnightly amount of the contributions ascertained in relation to him in accordance with the appropriate tables set out in the Third, Fourth, Fifth and Sixth Schedules in respect of units of pension in respect of which an election by him under this section has, or is to be deemed to have had, effect, exceeds three-one thousand and fortieths of his salary as at that day.
- (5) Where:
- (a) after the date of commencement of this section an employee in relation to whom a non-contributory unit of pension is applicable makes an election under this section in relation to a unit of pension (in this subsection referred to as ***the contributory unit***); and
 - (b) if the election had been made before the non-contributory unit became applicable in relation to him, the non-contributory unit would not have become so applicable by reason of the operation of subsection (2) of section 22A, subsection (3) of section 22C, section 22D or section 22E of this Act or section 31 of the *Superannuation Act (No. 2) 1969*;

Section 22C

the election under this section does not have effect in relation to the contributory unit.

- (6) Sections 135 and 136 do not apply in relation to an election under this section.
- (7) For the purposes of this section, *the prescribed period* is, subject to subsection (8), the period of six months commencing on the date of commencement of this section or, if the Board (whether before or after the expiration of that period) extends that period, the period as so extended.
- (8) Where the Board has, under subsection (7), extended the period of six months referred to in that subsection, the Board may (whether before or after the expiration of the period as so extended) further extend, or successively further extend, that period and, in that case, the prescribed period is the period as so further extended.

22C Election to take up units as non-contributory units where salary increased after attainment of maximum age for retirement

- (1) Where an employee, or a pensioner who retires after the commencement of this section, is entitled to make an election under subsection (3) of section 19 to contribute for an additional unit of pension, the employee or pensioner may, subject to this Act, instead of making that election, elect that that additional unit of pension is to be applicable in relation to him as a non-contributory unit of pension.
- (2) An election under this section shall, for the purposes of this Act, be deemed to have taken effect on the date on which the employee or pensioner attained the maximum age for retirement or the date of commencement of this section, whichever is the later.
- (3) An election under this section does not have effect, and shall be deemed not to have had effect, in relation to a unit of pension unless the sum of:

Section 22D

- (a) the fortnightly amount of the contributions (if any) that are payable or, where they have been previously paid, would be payable if they had not been so paid, by him to the Fund on the date of the election or, if that date is not a pay-day, that would be so payable if that date were a pay-day; and
 - (b) the fortnightly amount of the contributions that, if the employee or pensioner had on the date of the election made an election under subsection (3) of section 19 in relation to that unit, would be payable by him to the Fund in respect of that unit on that date or, if that date is not a pay-day, that would be so payable if that date were a pay-day;
- exceeds three-one thousand and fortieths of his salary as at:
- (c) in the case of an election by an employee—the date of the election; or
 - (d) in the case of an election by a pensioner—the time immediately after the increase in salary by virtue of which he became entitled to make the election.

22D Election ineffective if number of contributory units is, or falls below, number of initial units

- (1) An election by an employee under section 22A does not have effect, and an election by an employee under section 22C does not have effect and shall be deemed not to have had effect, where:
 - (a) in a case to which paragraphs (b), (c) and (d) do not apply—the number of units of pension (other than reserve units of pension) for which he is a contributor at the time of the election is less than his initial unit entitlement;
 - (b) in the case of an employee to whom section 67 applies—the sum of the number of units of pension (other than reserve units of pension) for which he is a contributor at the time of the election and the number of units of pension (other than non-contributory units of pension) in respect of which he is in receipt of a pension under this Act is less than his initial unit entitlement;
 - (c) in the case of an employee to whom section 69 applies or applied—the sum of the number of units of pension (other

Section 22D

than reserve units of pension) for which he is a contributor at the time of the election and the number of units of pension in respect of which his right referred to in section 68 is or was, under section 71 or section 72, commutable for new rights is less than his initial unit entitlement; or

- (d) in the case of an employee to whom paragraph (c) or paragraph (e) of subsection (1) of section 119H applies, the sum of:
- (i) the number of units of pension (other than reserve units of pension) for which he is a contributor at the time of the election; and
 - (ii) so many of the number of units of pension specified in relation to him in a determination by the Board under subparagraph (iii) or (iv) of paragraph (c) of subsection (3) of section 119J or paragraph (b) or (c) of subsection (2) of section 119K as are referable to the pension referred to in paragraph (c), or the deferred benefits referred to in paragraph (e), of subsection (1) of section 119H;

is less than his initial unit entitlement.

- (2) An election by an employee under section 22B does not have effect, and shall be deemed not to have had effect, in relation to a unit of pension where, if it had effect in relation to that unit:
- (a) in a case to which paragraphs (b) and (c) do not apply—the number of units of pension (other than reserve units of pension) for which he was a contributor as at the time immediately before the time as from which the election has or had effect less the number of units of pension in respect of which an election by the employee under section 22B has effect would be less than his initial unit entitlement;
 - (b) in the case of an employee to whom section 67 applies, the sum of:
 - (i) the number of units of pension (other than reserve units of pension) for which he was a contributor as at the time immediately before the time as from which the election has or had effect less the number of units of pension in

Section 22D

- respect of which an election by the employee under section 22B has effect; and
- (ii) the number of units of pension (other than non-contributory units of pension) in respect of which he is in receipt of a pension under this Act; would be less than his initial unit entitlement; or
- (c) in the case of an employee to whom section 69 applies or applied, the sum of:
- (i) the number of units of pension (other than reserve units of pension) for which he was a contributor as at the time immediately before the time as from which the election has or had effect less the number of units of pension in respect of which an election by the employee under section 22B has effect; and
 - (ii) the number of units of pension in respect of which his right referred to in section 68 is or was, under section 71 or section 72, commutable for new rights; would be less than his initial unit entitlement.
- (3) An election by a pensioner under section 22C does not have effect, and shall be deemed not to have had effect, where:
- (a) in a case to which paragraphs (b) and (c) do not apply, the sum of:
 - (i) the number of units of pension (if any) for which he is a contributor at the time of the election; and
 - (ii) the number of units of pension (other than non-contributory units of pension) in respect of which he is in receipt of a pension under this Act at that time; is less than his initial unit entitlement;
 - (b) in the case of a pensioner to whom section 69 applies, the sum of:
 - (i) the total number of units of pension referred to in subparagraphs (i) and (ii) of paragraph (a) of this subsection; and
 - (ii) the number of units of pension (other than units of pension so referred to) in respect of which his right

Section 22D

referred to in section 68 was, under section 71 or section 72, commutable for new rights;

is less than his initial unit entitlement; or

- (c) in the case of a pensioner in relation to whom paragraph (c) or paragraph (e) of subsection (1) of section 119H applied, the sum of:

(i) the total number of units of pension referred to in subparagraphs (i) and (ii) of paragraph (a) of this subsection; and

(ii) so many of the number of units of pension specified in relation to him in a determination by the Board under subparagraph (iii) or (iv) of paragraph (c) of subsection (3) of section 119J or paragraph (b) or (c) of subsection (2) of section 119K as are referable to the pension referred to in paragraph (c), or the deferred benefits referred to in paragraph (e), of subsection (1) of section 119H;

is less than his initial unit entitlement.

- (4) A reference in subsections (1), (2) or (3) to the initial unit entitlement of an employee or pensioner:

(a) shall, subject to paragraph (b), be read as a reference to the full unit entitlement of the employee or pensioner as at the time when he became a contributor to the Fund, or, if he became a contributor to the Fund after having previously ceased to be a contributor to the Fund, when he last became a contributor to the Fund; and

(b) shall, in relation to an employee who is contributing to the Fund in accordance with Part VIA or VIIA or a pensioner who was, immediately before becoming a pensioner, so contributing to the Fund, be read as a reference to the number of units of pension for which, but for Parts VIA and XA or Parts VIIA and XA, as the case may be, he would have been liable to contribute to the Fund by virtue of section 20 at the time when he became an employee or, if he became an employee after having previously ceased to be an employee, when he last became an employee.

- (5) In the case of an employee or pensioner who made an election under section 24 that had the effect of reducing the number of units of pension ascertained in relation to him in accordance with subsection (2) of section 20, his initial unit entitlement shall be ascertained for the purposes of this section as if he had made the election at the time when he became, or last became, a contributor to the Fund.

22E Election ineffective if number of contributory units is, or falls below, one-half of full unit entitlement

- (1) An election by an employee under section 22A does not have effect, and an election by an employee under section 22C does not have effect and shall be deemed not to have had effect, where:
- (a) in a case to which paragraphs (b), (c) and (d) do not apply—the number of units of pension (other than reserve units of pension) for which he is a contributor at the time of the election is less than one-half of his full unit entitlement as at that time;
 - (b) in the case of an employee to whom section 67 applies—the sum of the number of units of pension (other than reserve units of pension) for which he is a contributor at the time of the election and the number of units of pension (other than non-contributory units of pension) in respect of which he is in receipt of a pension under this Act is less than one-half of his full unit entitlement as at that time;
 - (c) in the case of an employee to whom section 69 applies or applied—the sum of the number of units of pension (other than reserve units of pension) for which he is a contributor at the time of the election and the number of units of pension in respect of which his right referred to in section 68 is or was, under section 71 or section 72, commutable for new rights is less than one-half of his full unit entitlement as at that time; or
 - (d) in the case of an employee to whom paragraph (c) or paragraph (e) of subsection (1) of section 119H applies, the sum of:

Section 22E

- (i) the number of units of pension (other than reserve units of pension) for which he is a contributor at the time of the election; and
 - (ii) so many of the number of units of pension specified in relation to him in a determination by the Board under subparagraph (iii) or (iv) of paragraph (c) of subsection (3) of section 119J or paragraph (b) or (c) of subsection (2) of section 119K as are referable to the pension referred to in paragraph (c), or the deferred benefits referred to in paragraph (e), of subsection (1) of section 119H;is less than one-half of his full unit entitlement as at that time.
- (2) An election by an employee under section 22B does not have effect, and shall be deemed not to have had effect, in relation to a unit of pension where, if it had effect in relation to that unit:
 - (a) in a case to which paragraphs (b) and (c) do not apply—the number of units of pension (other than reserve units of pension) for which he was a contributor as at the time immediately before the time as from which the election has or had effect less the number of units of pension in respect of which an election by the employee under section 22B has effect would be less than one-half of his full unit entitlement as at the time immediately after the time as from which the election has or had effect;
 - (b) in the case of an employee to whom section 67 applies, the sum of:
 - (i) the number of units of pension (other than reserve units of pension) for which he was a contributor as at the time immediately before the time as from which the election has or had effect less the number of units of pension in respect of which an election by the employee under section 22B has effect; and
 - (ii) the number of units of pension (other than non-contributory units of pension) in respect of which he is in receipt of a pension under this Act;

Section 22E

would be less than one-half of his full unit entitlement as at the time immediately after the time as from which the election has or had effect; or

- (c) in the case of an employee to whom section 69 applies or applied, the sum of:
- (i) the number of units of pension (other than reserve units of pension) for which he was a contributor as at the time immediately before the time as from which the election has or had effect less the number of units of pension in respect of which an election by the employee under section 22B has effect; and
 - (ii) the number of units of pension in respect of which his right referred to in section 68 is or was, under section 71 or section 72, commutable for new rights;

would be less than one-half of his full unit entitlement as at the time immediately after the time as from which the election has or had effect.

- (3) An election by a pensioner under section 22C does not have effect, and shall be deemed not to have had effect, where:

- (a) in a case to which paragraphs (b) and (c) do not apply, the sum of:
- (i) the number of units of pension (if any) for which he is a contributor at the time of the election; and
 - (ii) the number of units of pension (other than non-contributory units of pension) in respect of which he is in receipt of a pension under this Act at that time;
- is less than one-half of his full unit entitlement as at the time of the election;
- (b) in the case of a pensioner to whom section 69 applied, the sum of:
- (i) the total number of units of pension referred to in subparagraphs (i) and (ii) of paragraph (a) of this subsection; and
 - (ii) the number of units of pension (other than units of pension so referred to) in respect of which his right

Part III Contributions

Division 2A Non-contributory units of pension

Section 22F

referred to in section 68 was, under section 71 or section 72, commutable for new rights;

is less than one-half of his full unit entitlement as at the time of the election; or

- (c) in the case of a pensioner to whom paragraph (c) or paragraph (e) of subsection (1) of section 119H applied, the sum of:
- (i) the total number of units of pension referred to in subparagraphs (i) and (ii) of paragraph (a) of this subsection; and
 - (ii) so many of the number of units of pension specified in relation to him in a determination by the Board under subparagraph (iii) or (iv) of paragraph (c) of subsection (3) of section 119J or paragraph (b) or (c) of subsection (2) of section 119K as are referable to the pension referred to in paragraph (c), or the deferred benefits referred to in paragraph (e), of subsection (1) of section 119H;
- is less than one-half of his full unit entitlement as at the time of the election.

- (4) In ascertaining the full unit entitlement of an employee or pensioner for the purposes of the application of this section in relation to an election under section 22C, regard shall be had to his salary immediately after the increase in salary by virtue of which he became entitled to make that election.

22F Effect of election

- (1) Where an employee or pensioner makes an election under this Division in relation to a unit of pension:
- (a) that unit of pension becomes, or shall be deemed to have become, on and from the date as from which the election has or had effect, a non-contributory unit of pension applicable in relation to him;

- (b) subject to subsection (2D) of section 19, he is not required or permitted to contribute, or to continue to contribute, as the case may be, for that unit of pension;
 - (c) if any contributions payable by him for that unit have been deferred in whole or in part by virtue of section 73 of the *Superannuation Act 1959* or section 33 of the *Superannuation Act 1963*—the compound interest payable upon the deferred contributions ceases to accrue upon the date of the election, and the amount of the interest that has accrued before that date is payable forthwith to the Fund and:
 - (i) shall, to the extent that it does not exceed the amount of any benefit payable to or in respect of the employee or pensioner under this Act, be deducted by the Board from the benefit; and
 - (ii) may, to the extent, if any, that it exceeds the amount of that benefit, be recovered by the Board in any court of competent jurisdiction as a debt due by the employee or pensioner to the Board;
 - (d) subject to subsection (2), any additional unit of pension the obligation to contribute for which comes or came into existence after the date as from which the election has or had effect shall be at the appropriate rate based on a retiring age of sixty-five years; and
 - (e) his maximum age for retirement is, in respect of all additional units of pension in relation to which paragraph (d) applies, sixty-five years.
- (2) Paragraph (d) of subsection (1) does not prevent a contributor making an election under section 24 and ceases to apply in relation to him if he makes such an election, but if, after making such an election, he makes a further election under this Division in relation to a unit of pension, that paragraph applies in relation to any additional units of pension for which he commences to contribute after the date of the further election.

Section 22G

22G Cessation of non-contributory units where contributor exempted from contributing for more than two units

Where an employee in relation to whom a non-contributory unit of pension is applicable is granted an exemption under section 21 from contributing for more than two units of pension, that non-contributory unit of pension ceases to be applicable in relation to him.

22H Election not to contribute for units, or to contribute for units at age sixty-five rates, ineffective in certain cases

Where an employee in relation to whom a non-contributory unit of pension is applicable:

- (a) makes an election under subsection (1) or subsection (2) of section 20A of this Act, or subsection (2) of section 32 of the *Superannuation Act (No. 2) 1969*, not to contribute for one or more units of pension; or
- (b) makes an election under subsection (1) of section 25 of this Act to contribute for an additional unit of pension or additional units of pension at the appropriate rate based on a retiring age of sixty-five years;

the election does not have effect in relation to a unit of pension where:

- (c) the employee became entitled to make the election before the date as from which the non-contributory unit became applicable in relation to him; and
- (d) if the election had been made before the date as from which the non-contributory unit became applicable in relation to him, the non-contributory unit would not have become so applicable by reason of the operation of subsection (2) of section 22A, subsection (3) or subsection (4) of section 22B, subsection (3) of section 22C, section 22D or section 22E of this Act or section 31 of the *Superannuation Act (No. 2) 1969*.

22J Election to reduce contributory units ineffective in certain cases

- (1) Where an employee in relation to whom a non-contributory unit of pension is applicable makes an election under subsection (6) of section 20 or subsection (2) of section 20B to reduce the number of units of pension for which he is required to contribute, subsections (2), (3) and (4) of this section apply in relation to the election.
- (2) If the employee is not an employee to whom subsection (2BB) of section 19 applies, the election does not have effect in relation to a unit of pension unless the fortnightly amount of the contributions (other than contributions for reserve units of pension) that, but for the operation of the election in relation to that unit, would be payable by him to the Fund on the date of the election or, if that date is not a pay-day, that would be so payable if that date were a pay-day, exceeds three-one thousand and fortieths of his salary as at that date.
- (3) If the employee is an employee to whom subsection (2BB) of section 19 applies, the election does not have effect in relation to a unit of pension unless the sum of:
 - (a) the fortnightly amount of the contributions (other than contributions for reserve units of pension) that, but for this section, would be payable by him to the Fund under subsection (2BB) or subsection (2BC) of section 19 on the date of the election or, if that date is not a pay-day, that would be so payable if that date were a pay-day; and
 - (b) the fortnightly amount of any other contributions that, but for this section, would be payable by him to the Fund on the date of the election or, if that date is not a pay-day, that would be so payable if that date were a pay-day;reduced by the fortnightly amount of the contributions ascertained in relation to him in accordance with the appropriate tables set out in the Third, Fourth, Fifth and Sixth Schedules in respect of units of pension in respect of which an election by him under subsection (6) of section 20 or subsection (2) of section 20B has

Section 22K

effect, exceeds three-one thousand and fortieths of his salary as at that date.

- (4) Sections 22D and 22E apply in relation to the election in like manner as those sections apply in relation to an election under section 22B.

22K References to full unit entitlement

- (1) A reference in this Division to the full unit entitlement of an employee or pensioner, in relation to any time, shall be read as a reference to:
- (a) the number of units of pension ascertained in accordance with subsection (2) of section 20 as it applies or applied in relation to the employee or pensioner at that time; or
 - (b) the sum of the number of units of pension for which he was a contributor at that time and the number of non-contributory units of pension that were applicable in relation to him at that time;
- whichever is the greater.

- (2) The reference in subsection (1) to subsection (2) of section 20 shall, for the purposes of the application of subsection (1) in relation to any time before 1 November 1963, be read as a reference to the corresponding provision of the *Superannuation Act 1922*, or of that Act as amended, as in force at that time.

22L Effect of certain elections in relation to elections to take up non-contributory units

- (1) Where, on or after the date of commencement of this section, an employee makes an election under subsection (6) of section 20, subsection (1) or subsection (2) of section 20A, subsection (2) of section 20B, subsection (1) of section 25 or subsection (1) of section 31 of this Act or subsection (2) of section 32 of the *Superannuation Act (No. 2) 1969* (in this section referred to as ***the basic election***), then:

Section 22M

- (a) if, on or after the date of the basic election, the employee makes an election under section 22A of this Act that is expressed to have taken effect as from a date earlier than the date of the basic election—the basic election shall, subject to subsection (2) of this section, be deemed, for the purposes of the application of subsections (7), (8) and (10) of section 31 of the *Superannuation Act (No. 2) 1969* in relation to the election under section 22A of this Act, to have been made on the day immediately before the date as from which that last-mentioned election had effect; or
 - (b) if, on or after the date of the basic election, the employee makes an election under section 22B of this Act—the basic election shall, subject to subsection (2) of this section, be deemed, for the purposes of the application of subsections (3) and (4) of section 22B and sections 22D and 22E of this Act in relation to the election under section 22B of this Act, to have been made on the day immediately before the date as from which that last-mentioned election had effect.
- (2) Subsection (1) does not apply in relation to the basic election unless the obligation to contribute for the unit or units of pension to which the basic election related came into existence before the date as from which the election under section 22A or section 22B, as the case may be, had effect.

22M Deferred contributions

A reference in this Division to contributions payable by an employee to the Fund shall, if the employee has deferred payment of the whole or any part of those contributions under section 73 of the *Superannuation Act 1959* or section 33 of the *Superannuation Act 1963*, be read as including a reference to the contributions that, but for the deferment, would be payable by him to the Fund.

Division 3—Scale of contributions by employees

23 Contributions by employees

- (1) Subject to this Act, the amount of contribution to be paid by an employee is an amount ascertained in accordance with the tables of contributions set out in the Third Schedule reduced by an amount, if any, ascertained in accordance with the tables of reductions of contributions set out in the Sixth Schedule.
- (2) In the case of a male employee whose obligation to contribute to the Fund comes into existence on or after 1 July 1962, the rate of contribution in respect of two of his initial units of pension is the rate appropriate to his age next birthday set out in Table XIV or Table XVII in the Third Schedule, as the case may be, increased by 5 cents in respect of each of those two units.
- (3) The amount of contribution to be paid by an employee who has elected that section 26 shall not apply to him is:
 - (a) in respect of:
 - (i) units of pension in respect of which the obligation to contribute came into existence on or after 14 December 1959 and before 1 July 1962; or
 - (ii) reserve units of pension for which he commenced to contribute on or after 14 December 1959, and before 1 July 1962;an amount ascertained in accordance with the rates of contribution specified in Table I in the Fourth Schedule reduced by an amount ascertained in accordance with the reductions in contributions specified in Table XVII in the Sixth Schedule; and
 - (b) in respect of:
 - (i) units of pension in respect of which the obligation to contribute comes into existence on or after 1 July 1962;or

- (ii) reserve units of pension for which he commences to contribute on or after that date;
an amount ascertained in accordance with the rates of contribution specified in Table II in the Fourth Schedule to this Act.

24 Election to contribute for full pension at 60 years of age

- (1) A contributor who is less than sixty years of age may, at any time, elect to contribute at such rates based on a retiring age of sixty years as are applicable.
- (2) Subject to subsection (2A), a person is not entitled to make an election under this section after 12 February 1976.
- (2A) Where, on or after 13 February 1976 but before 30 April 1976, a person who is a contributor makes an election under this section and the election arises out of or is otherwise related to a communication made to the Board by the person before 13 February 1976, the Board (or, on or after 1 July 1976, the Commissioner for Superannuation) may direct in writing that the election shall be treated, for the purposes of subsection (2), as having been made before 13 February 1976, and the direction has effect accordingly.
- (3) Any contributor who makes an election in accordance with this section shall be entitled, upon retirement on attaining the age of sixty years, to receive full pension according to the number of units for which he was contributing at the time of his retirement.
- (4) For the purposes of this Act the maximum age for retirement of a contributor who makes an election under this section shall be sixty years.
- (5) Where a contributor who has made an election under this section does not retire upon attaining the age of sixty years, he shall not be required to make contributions after attaining that age and shall not be entitled to receive pension until retirement.

Section 25

- (6) The Board shall make such adjustment of contributions as, in its opinion, is necessary by reason of the election of a contributor to contribute at rates based on a retiring age of sixty years.

25 Election to contribute for additional units at 65 years of age

- (1) Subject to section 22H, a contributor who has made an election in accordance with the last preceding section and becomes eligible or is required to contribute for an additional unit or units of pension in pursuance of this Act may, within the prescribed time, elect to contribute for that additional unit, or those additional units, at the appropriate rate based on a retiring age of sixty-five years.
- (2) A contributor who:
- (a) has made an election to contribute at rates based on a retiring age of sixty years;
 - (b) has attained that age but has not attained the age of sixty-five years;
 - (c) but for subsection (4) of section 20, would have been eligible or required to contribute for an additional unit of pension;
- may, within the prescribed time, elect to contribute for that additional unit at the appropriate rate based on a retiring age of sixty-five years.
- (3) Where a contributor has made an election under subsection (1) or (2):
- (a) any further additional unit of pension for which he commences to contribute after that election shall be at the appropriate rate based on a retiring age of sixty-five years; and
 - (b) the maximum age for retirement of that contributor shall, in respect of all the additional units of pension in relation to which this section applies, be sixty-five years.
- (4) Any additional contribution payable by reason of an election under subsection (2) is payable as from the date of the election.

- (5) A person is not entitled to make an election under this section after 30 June 1976.

Division 4—Contributions for additional benefits for widows

26 Additional contributions by existing contributors

- (1) In this section:
 - (a) references to a contributor are references to a male contributor whose obligation to contribute to the Fund came into existence before 14 December 1959; and
 - (b) references to a unit of pension include references to a reserve unit of pension and a fraction of a unit of pension.
- (2) A male contributor who, before 14 December 1959, was credited with one or more fully paid units of pension shall, for the purposes of paragraph (a) of subsection (1), be deemed to be a male contributor whose obligation to contribute to the Fund came into existence before that date.
- (3) A contributor may, not later than 13 June 1960, elect that this section shall not apply to him.
- (4) A contributor who does not so elect shall, from and including 14 December 1959, in respect of:
 - (a) each unit of pension (if any) for which he is contributing at that date;
 - (b) each unit of pension (if any) in respect of which he has completed his contributions not later than that date; and
 - (c) each fully paid unit of pension (if any) which has been credited to him as from a date not later than that date;make such contributions (if any) to the Fund as are specified in the Fifth Schedule.
- (5) The amount of contribution to be paid by a contributor who has not so elected is:
 - (a) in respect of:

- (i) units of pension in respect of which the obligation to contribute came into existence on or after 14 December 1959, and before 2 July 1962; or
- (ii) reserve units of pension for which such a contributor commenced to contribute on or after 14 December 1959, and before 1 July 1962;

an amount ascertained in accordance with the rates of contribution specified in Table IX or Table XI in the Third Schedule, as the case requires, reduced by an amount ascertained in accordance with the reductions in contributions specified in Table XIII or Table XV in the Sixth Schedule, as the case requires; and

- (b) in respect of:

- (i) units of pension in respect of which the obligation to contribute comes into existence on or after 1 July 1962; or
- (ii) reserve units of pension for which such a contributor commences to contribute on or after that date;

an amount ascertained in accordance with the rates of contribution specified in Table XIII or Table XVI in the Third Schedule, as the case requires.

- (6) Contributions payable under subsection (4) are in addition to any other contributions payable by the contributor.
- (7) A contributor who elected under subsection (3) that this section shall not apply to him may, not later than the expiration of six months after the commencement of this subsection, by notice in writing to the Board, revoke the election.
- (8) A revocation under subsection (7) does not have effect unless the contributor satisfies the Board, within six months after the date of the revocation or within such further period as the Board allows, that he is not suffering from any physical or mental defect (not being a defect that, in the opinion of the Board, is the result of the service of the contributor as a member of the Forces as defined by subsection (2) of section 147) likely to render him incapable of

Part III Contributions

Division 4 Contributions for additional benefits for widows

Section 27

performing his duties before attaining the maximum age for retirement.

- (9) An election that is so revoked shall, for the purposes of this Act, be deemed not to have been made.
- (10) Subsections (4), (5) and (6) do not apply to a contributor who so revokes an election, but such a contributor shall, from and including the date of the revocation:
- (a) in respect of each unit of pension (if any) for which he is contributing at that date, make to the Fund:
 - (i) the contributions that he would, but for the revocation, be liable to make; and
 - (ii) such additional contributions as the Board determines; and
 - (b) in respect of:
 - (i) each unit of pension (if any) in respect of which he has completed his contributions not later than that date; and
 - (ii) each fully paid unit of pension (if any) that has been credited to him as from a date not later than that date; make such contributions as the Board determines.
- (11) The amount of contribution to be paid by a contributor who so revokes an election is, in respect of:
- (a) units of pension in respect of which the obligation to contribute comes into existence on or after the date of the revocation; or
 - (b) reserve units of pension for which such a contributor commences to contribute on or after that date;
- an amount ascertained in accordance with the rates of contribution specified in Table XIII or Table XVI in the Third Schedule, as the case requires.

27 Additional contributions by certain pensioners who become re-employed

- (1) If a male person:

- (a) who is, on 14 December 1959, in receipt of a pension under section 45; or
 - (b) whose pension under that section is not, by reason of any provision of this Act, being paid to him on that date; again becomes an employee after that date, section 26 applies to him, subject to subsection (2) of this section, as it applies to a contributor who has not elected under that section.
- (2) In the application of section 26 to a person by virtue of subsection (1) of this section:
- (a) the date from and including which that person shall contribute to the Fund in accordance with the Fifth Schedule is the day on which he again becomes an employee, or, if that day is not a pay-day, the next following pay-day; and
 - (b) the age of that person next birthday shall be deemed to be his age at his birthday next after 17 December 1959.

28 Cessation of additional contributions

- (1) Subsections (2) and (3) of this section have effect in respect of:
- (a) contributions under subsection (4) of section 26 or under that subsection as applied by section 27; and
 - (b) contributions under subparagraph (ii) of paragraph (a), or paragraph (b), of subsection (10) of section 26.
- (2) The contributor is, subject to subsection (3), liable to pay the contributions in respect of each unit of pension until immediately after the last fortnightly payment before he ceases to be an employee or:
- (a) in the case of contributions referred to in paragraph (a) of subsection (1)—17 December next preceding the attainment by him of the maximum age for retirement; or
 - (b) in the case of contributions referred to in paragraph (b) of that subsection—the anniversary of his initial contribution to which that subsection applies next preceding the attainment by him of the maximum age for retirement;
- whichever first happens.

Part III Contributions

Division 4 Contributions for additional benefits for widows

Section 28

- (3) In the case of a contributor whose initial payment in respect of the contributions in respect of a unit of pension is made within twelve months before, or at any time after, he attains the maximum age for retirement, he shall pay those contributions until he ceases to be an employee by reason of his death or retirement on the ground of invalidity or physical or mental incapacity to perform his duties, or until he has paid twenty-six contributions, whichever first happens.

Division 5—Reserve units of pension

29 Reserve Units of Pension Account

There shall be a Reserve Units of Pension Account (in this Division referred to as *the Account*), which shall form part of the Fund and into which shall be paid all contributions made by contributors for or in respect of reserve units of pension.

30 Contributions for reserve units of pension

- (1) A contributor who is contributing for the number of units of pension ascertained in accordance with subsection (2) of section 20 having regard to his salary may, from time to time, elect to contribute for one or more reserve units of pension in accordance with this Division.
- (2) Subject to subsection (4) of section 32, the number of reserve units of pension for which a contributor may contribute, together with the number of any reserve units in respect of which he has made an election under section 31 or section 32, shall not exceed twelve.
- (3) Contributions for a reserve unit of pension:
 - (a) shall be in accordance with the Third or Fourth Schedule, whichever is appropriate, reduced by amounts, if any, ascertained in accordance with the tables of reductions of contributions set out in the Sixth Schedule; and
 - (b) shall be payable as from the date on which the contributor elects to contribute for that reserve unit of pension.
- (4) A person is not entitled to make an election under this section after 30 June 1976, and a person shall not make contributions to the Fund for a reserve unit of pension on or after 1 July 1976 except contributions the obligation for the payment of which came into existence before 1 July 1976.

Section 30A

30A Completion of contributions for reserve unit

For the purposes of sections 31 and 32, a contributor who has completed payment of contributions for a reserve unit of pension shall be deemed to be contributing for that reserve unit.

31 Transfer of contributions to Superannuation Fund

- (1) Where a contributor who is contributing for one or more reserve units of pension becomes eligible or required to contribute for one or more additional units of pension in pursuance of the provisions of this Act, he may elect to transfer to the Fund the contributions paid by him to the Account in respect of a number of reserve units of pension not exceeding the number of those additional units of pension.
- (2) Where a contributor so elects, no further contributions shall be paid into the Account in respect of the reserve units of pension to which the election applies and the contributions payable by the contributor in respect of so many of the additional units of pension as is equal to the number of those reserve units of pension shall be at the same rate as the contributions paid into the Account in respect of those reserve units of pension.
- (3) An election by a contributor under this section does not have any effect in relation to a reserve unit of pension where:
 - (a) at the time when the election is made, a non-contributory unit of pension is applicable in relation to the contributor; and
 - (b) if the election had been made before the date as from which the non-contributory unit became applicable in relation to the contributor, the non-contributory unit would not have become so applicable by reason of the operation of subsection (2) of section 22A, subsection (3) or subsection (4) of section 22B, or subsection (3) of section 22C of this Act or subsection (7) of section 31 of the *Superannuation Act (No. 2) 1969*.
- (4) Where the rate of the contributions payable for a unit of pension is, by reason of an election under this section, the same as the rate of

the contributions paid into the Account in respect of a reserve unit of pension, the contributions so paid into the Account in respect of that reserve unit of pension shall be deemed to be contributions paid in respect of the first-mentioned unit of pension.

- (5) A person is not entitled to make an election under this section after 30 June 1976.

32 Discontinuance of contributions for reserve units

- (1) A contributor who is contributing for one or more reserve units of pension may elect to discontinue his contributions in respect of any or all of those units, in which case he shall be paid from the Account the amount of the contributions already made by him in respect of those reserve units of pension, together with compound interest on those contributions at the specified rate from the respective dates of payment.
- (2) Where a contributor who is contributing for one or more reserve units of pension ceases to be an employee, there shall be paid to him or to his personal representatives, from the Account, the amount of his contributions to the Account, together with compound interest on those contributions at the specified rate from the respective dates of payment.
- (3) For the purposes of subsections (1) and (2), *the specified rate* means, in relation to any period, a rate determined by the Board in respect of that period.
- (4) Where a contributor who:
- (a) is contributing for at least one unit of pension at the appropriate rate based on a retiring age of sixty-five years; or
 - (b) not being a person to whom paragraph (a) applies, has made an election under Division 2A;
- and is contributing for one or more reserve units of pension at the appropriate rate based on a retiring age of sixty years makes an election under subsection (1) to discontinue his contributions in respect of those reserve units of pension (in this subsection referred to as *the discontinued units*):

Section 32

- (c) nothing in this Division prevents him from making an election at the same time under subsection (1) of section 30 to contribute for a number of reserve units of pension (in this subsection referred to as *the new units*) not exceeding the number of the discontinued units at the appropriate rate based on a retiring age of sixty-five years; and
 - (d) in the application of subsection (2) of section 30 in relation to the contributor, such number of the discontinued units as does not exceed the number of the new units shall be disregarded.
- (5) A person is not entitled to make an election under this section after 30 June 1976.

Division 6—Contributions by the Commonwealth

33 Payments out of Consolidated Revenue Fund

- (1) This section has effect except as otherwise provided by this Act, the *Superannuation Act 1959* or the *Superannuation Act 1963*.
- (2) Subject to subsections (2A), (3), (4) and (5), the Commonwealth shall pay to the Fund an amount equal to five-sevenths of each payment of pension.
- (2A) The Commonwealth shall pay to the Fund an amount equal to each payment of pension that is made in respect of non-contributory units of pension.
- (3) Subject to subsections (4) and (5), in the case of a unit of pension for which contributions were made at a rate applicable to an age younger than the contributor's age at the date on which he commenced to make those contributions, the Commonwealth shall pay to the Fund an amount equal to the following proportion of each payment of pension in respect of that unit, that is to say,

$$\frac{7A - 2B}{7A},$$

where:

A is the rate of contributions applicable to the age of the contributor at the date upon which he commenced to pay contributions; and

B is the rate of contributions at which contributions were actually made.

- (4) Where:
- (a) a contributor referred to in subsection (1) of section 46; or
 - (b) a pensioner referred to in subsection (1) of section 47;
- was entitled to make an election under section 26 but did not make such an election, the Commonwealth shall pay to the Fund, in

Section 33

respect of each payment of pension to his widow in respect of each unit of pension for which he was contributing immediately before 14 December 1959, the sum of:

- (c) the amount that the Commonwealth would have paid if the contributor had made an election under section 26; and
 - (d) an amount equal to five-sevenths of the amount by which the pension payable to the widow in respect of each of those units is increased by reason of the contributor not having made such an election.
- (5) Where a pension becomes payable under section 47 to the widow of a pensioner who became entitled to a pension on or before 14 December 1959, the Commonwealth shall pay to the Fund an amount equal to the sum of:
- (a) the amount that would have been payable by the Commonwealth to the Fund in respect of each payment of pension to the widow if the *Superannuation Act 1959* had not been enacted; and
 - (b) the amount by which each payment of pension to the widow is increased by reason of the enactment of that Act.
- (6) Subsections (2A), (3), (4) and (5) do not apply in respect of a payment of pension in respect of a child.
- (7) Where a payment of pension is made in respect of a child and the rate of the pension is, in accordance with subsection (5) of section 46, subsection (5) of section 47, or subsection (2) of section 48, determined in whole or in part by reference to the pension that would, but for her death or divorce, have been payable to the widow or wife referred to in whichever of those subsections is applicable, the Commonwealth shall, in lieu of any other amount payable by the Commonwealth to the Fund under subsection (2) of this section in respect of the payment of pension, pay to the Fund, in respect of the payment of pension, an amount determined in accordance with the formula:

$$A + \frac{B}{C}$$

where:

A is five-sevenths of the amount that would have been the amount of that payment of pension if the pension had been payable at the rate of \$208 per annum.

B is the amount that, if the widow or the wife had survived or had not been divorced and a payment of pension had been made to her by virtue of subsection (1) of section 46 or subsection (1) of section 47, as the case may be, for the same period as the period for which the payment of pension in respect of the child was made, would have been payable by the Commonwealth to the Fund in respect of the payment of pension to the widow or wife; and

C is the number that, in relation to the pension payable in respect of the child, is the divisor for the purposes of subsection (5) of section 46, subsection (5) of section 47, or subsection (2) of section 48, whichever subsection is applicable.

- (8) The preceding provisions of this section do not have effect on and after 1 July 1976.

Division 7—General provisions as to contributions

34 Employees on leave of absence

A contributor who is on leave of absence, either with or without pay, shall, subject to section 35A, pay his contributions during or in respect of the period of leave, as for a period of service, without reduction.

35 Manner of payment—deduction from wages or salaries

The contributions of contributors shall, subject to section 35A, be deducted from their salaries at each payment of salaries, and shall be paid, without deduction for postage, forwarding, or exchange, to the Board:

Provided that where a contributor is on leave of absence through illness, either without pay or at less than full pay, the Board may, upon his application, permit the contributions falling due during his absence to be paid by him in such smaller sums, and at such periods, as the Board approves.

35A Deferment of contributions of contributors under Defence Force Retirement and Death Benefits Act

Where an employee becomes liable to contribute to the Commonwealth under the *Defence Force Retirement and Death Benefits Act 1973*, his liability to make contributions to the Superannuation Fund is deferred until, for any reason (including death):

- (a) he ceases (otherwise than by reason of the operation of section 18 of the *Defence Force Retirement and Death Benefits Act 1973*) to be liable to contribute to the Commonwealth under that Act; or

- (b) he ceases to be an employee;

whichever first occurs, but, upon his so ceasing to be liable or so ceasing to be an employee, the amount of the deferred

Section 35B

contributions shall be paid to the Superannuation Fund or, if he so ceases to be liable or so ceases to be an employee on or after 1 July 1976, the amount of the deferred contributions in respect of which he has become liable to contribute before that date shall be paid to the Commissioner for Superannuation and shall be paid by the Commissioner into the new Superannuation Fund.

35B Order in which reduction of contributory units to take effect

Where, by reason of the operation of subsection (8A), or paragraph (c) of subsection (9), of section 20, or section 21, or of the making of an election under subsection (2) of section 20B, the number of units of pension for or in respect of which a contributor is required to contribute is reduced, any reduction that is required to be made in the number of units for which he is a contributor shall be effected by reducing those units in the reverse of the order in which he became liable to contribute for those units.

36 Salary

- (1) For the purposes of this Part, other than section 35:
 - (a) the salary of an employee or contributor shall be taken to be his annual salary;
 - (b) the salary of an employee or contributor who is paid salary at a rate other than an annual rate of salary shall be ascertained as prescribed; and
 - (c) where the salary of an employee or contributor is increased or decreased by reason of an award, order or determination made by the Public Service Arbitrator or by the Australian Conciliation and Arbitration Commission, the date on which the award, order or determination is made shall be deemed to be the date on which the salary of the employee or contributor is increased or decreased, as the case may be.
- (2) In ascertaining the annual salary of an employee or contributor for the purposes of this section:
 - (a) subject to paragraph (b), if the employee or contributor is not receiving remuneration at the maximum rate applicable to his

Part III Contributions

Division 7 General provisions as to contributions

Section 36

office or position, he shall be deemed to be receiving remuneration at that maximum rate; and

- (b) if the employee or contributor has not attained the age of twenty-one years and occupies an office or position in respect of which the remuneration varies according to the age of the occupant, paragraph (a) does not apply, but, in the case of such an employee or contributor who has not attained the age of twenty years, he shall be deemed to be receiving remuneration at the rate that would be applicable to him if he had attained the age of twenty years.

Part IV—Pensions and benefits

Division 1—Retirement on pension

37 Age of compulsory retirement

- (1) Every contributor shall be entitled to a pension on his retirement on or after attaining the maximum age for retirement.
- (2) This section does not apply to a contributor who retires on or after 1 July 1976.

38 Breakdown, retirement

- (1) A contributor who is retired on the ground of invalidity or of physical or mental incapacity to perform his duties shall be entitled to a pension.
- (2) The compulsory termination (however expressed) of the service of a contributor in respect of whom an age for retirement is not fixed by law on the ground of invalidity or of physical or mental incapacity to perform his duties shall, for the purposes of this Act, be deemed to be the retirement of the contributor on that ground.
- (3) This section does not apply to a contributor who is retired on or after 1 July 1976.

39 Retrenchment

Subject to section 41, the compulsory termination of the service of a contributor for the reason that his service or position is not necessary shall, for the purposes of this Act, be deemed to be retrenchment.

Section 40

40 Dismissal

Subject to section 41, the compulsory termination (however expressed) of the service of a contributor, other than:

- (a) retirement on pension as provided by this Act; or
- (b) retrenchment;

shall, for the purposes of this Act, be deemed to be dismissal.

41 Compulsory termination of service of certain contributors for whom no retiring age is fixed by law

- (1) Subject to this section and to subsection (2) of section 38, the compulsory termination (however expressed) of the service of a contributor who has attained the age of sixty years and in respect of whom an age for retirement is not fixed by law shall, for the purposes of this Act:
 - (a) in the case of a contributor who has not attained the age of sixty-five years and elects to treat the termination as discharge—be deemed to be discharge; and
 - (b) in any other case—be deemed to be retirement and, if the contributor has not attained the age of sixty-five years, be deemed to be the retirement of a contributor the age for whose retirement is fixed by law at an earlier age than sixty-five years.
- (2) Subsection (1) does not apply where the Board is satisfied that the service of the contributor was compulsorily terminated by reason of his having been guilty of misconduct or by reason of his having been convicted of an offence against a law of the Commonwealth or of a State or Territory.
- (3) For the purposes of subsection (2), the service of a contributor who was employed in a temporary capacity under section 82 of the *Public Service Act 1922-1964* shall be deemed to have been compulsorily terminated by reason of his having been guilty of misconduct if his services were dispensed with under that Act on the ground that he has been guilty of conduct that, if he were an officer of the Public Service of the Commonwealth, would have

Section 41A

constituted an offence specified in subsection (1) of section fifty-five of that Act.

- (4) On and after 1 July 1976, the reference in subsection (2) to the Board shall be read as including a reference to the Commissioner for Superannuation.

41A Voluntary termination of service

- (1) Voluntary termination (however expressed) of service by a contributor who, being entitled to retire on pension, elects not to do so shall, for the purposes of this Act, be deemed to be resignation.
- (2) Voluntary termination (however expressed) of service by a contributor who is not entitled to retire on pension shall, for the purposes of this Act:
- (a) in the case of a contributor who has not attained the age of sixty years or, having attained that age, elects to treat the termination as resignation—be deemed to be resignation; and
 - (b) in any other case—be deemed to be retirement and, if the contributor has not attained the age of sixty-five years, be deemed to be the retirement of a contributor the age for whose retirement is fixed by law at an earlier age than sixty-five years.

41B Holders of statutory offices

The cessation of the employment of a contributor by the Commonwealth, being a contributor who is the holder of a statutory office under the Commonwealth, by reason of the expiration of the term of his appointment to that office shall, for the purposes of this Act:

- (a) in the case of a contributor who has not attained the age of sixty years and does not desire to be re-appointed to that office—be deemed to be discharge;
- (b) in the case of any other contributor who has not attained the age of sixty years—be deemed to be retrenchment; and

Part IV Pensions and benefits
Division 1 Retirement on pension

Section 41B

- (c) in the case of a contributor who has attained the age of sixty years—be deemed to be retirement and, if the contributor has not attained the age of sixty-five years, be deemed to be the retirement of a contributor the age for whose retirement is fixed by law at an earlier age than sixty-five years.

Division 2—Grant of pensions and benefits

42 Value of units of pension

- (1) Subject to subsection (2), a unit of pension is \$91 per annum.
- (2) A non-contributory unit of pension is \$65 per annum.

43 Amount of pension on retirement in respect of units other than non-contributory units

- (1) Subject to this Act, a contributor shall, upon retirement, be entitled to receive a pension according to the number of units for which he was contributing at the time of his retirement:

Provided that any contributor:

- (a) who has attained the age of sixty years and elects, or is called upon to retire before attaining the maximum age for retirement; or
- (b) the age for whose retirement is fixed by law at an earlier age than sixty-five years, who retires on attaining the age so fixed;

shall as from the date of his retirement be entitled, in respect of units for which he was contributing at the time of his retirement, to a pension which is the actuarial equivalent of the contributions made or to be made by him and of the share of pension payable by the Commonwealth and accruing to him under this Act.

- (2) This section does not apply to a contributor who retires on or after 1 July 1976.

43A Additional pension in respect of non-contributory units

- (1) Where one or more non-contributory units of pension are applicable in relation to a contributor at the time of his retirement, the contributor is, subject to this Act, upon retirement, entitled to receive, in addition to a pension under section 43:

Section 44

- (a) if he retires on or after attaining the age of sixty-five years—a pension according to the number of non-contributory units of pension that were applicable in relation to him at the time of his retirement; or
 - (b) if he retires before attaining that age—a pension equal to five-sevenths of the pension that he would, upon retirement, have been entitled to receive in respect of the non-contributory units of pension that were applicable in relation to him at the time of his retirement if he had been a contributor for those units from the respective dates as from which those units became applicable in relation to him as non-contributory units and he had contributed at the appropriate rates based on a retiring age of sixty-five years.
- (2) This section does not apply to a contributor who retires on or after 1 July 1976.

44 Contributor remaining in Service after attaining maximum age for retirement

- (1) Where a contributor retires not less than one month after attaining the maximum age for retirement, the pension that would be payable to him under the provisions of this Act other than this section or section 43A shall be increased by an amount ascertained by multiplying the portion of the pension equivalent to the contributions made by him by a multiplier that is:
- (a) if the maximum age for retirement in his case was sixty years, the sum of:
 - (i) the factor specified in column 2 of Table I in the Seventh Schedule opposite to the age specified in column 1 of that Table that was his age on retirement; and
 - (ii) the product of the number of whole months included in the period that commenced on the date on which he attained the age in years that was his age on retirement and ended on the date of his retirement and the factor specified in column 3 of that Table opposite to the age

specified in column 1 of that Table that was his age on retirement; or

- (b) if the maximum age for retirement in his case was sixty-five years, the sum of:
 - (i) the factor specified in column 2 of Table II in the Seventh Schedule opposite to the age specified in column 1 of that Table that was his age on retirement; and
 - (ii) the product of the number of whole months included in the period that commenced on the date on which he attained the age in years that was his age on retirement and ended on the date of his retirement and the factor specified in column 3 of that Table opposite to the age specified in column 1 of that Table that was his age on retirement.

(2) Where:

- (a) a male contributor who has attained the maximum age for retirement dies before retirement and is survived by a widow; or
- (b) the widow of:
 - (i) a male contributor who, having attained the maximum age for retirement, died before retirement; or
 - (ii) a male pensioner who retired after attaining the maximum age for retirement;

is in receipt of, or entitled to, a pension at the commencement of this section;

the pension that would be payable to the widow under the provisions of this Act other than this section or section 43A shall be increased by an amount ascertained by multiplying that portion of the pension that is equivalent to the contributions made by her husband by the multiplier that would have been applicable under the last preceding subsection in relation to his pension if:

- (c) in the case of a contributor referred to in paragraph (a), he had retired immediately before his death;

Section 45

- (d) in the case of a contributor referred to in subparagraph (i) of paragraph (b), he had retired after the commencement of this section at the age at which he in fact died; or
 - (e) in the case of a pensioner referred to in subparagraph (ii) of paragraph (b), he had not died before the commencement of this section.
- (2A) Where a female contributor who has attained the maximum age for retirement dies before retirement and is survived by a widower, the pension that would be payable to the widower under the provisions of this Act other than this section or section 43A shall be increased by an amount ascertained by multiplying that portion of the pension that is equivalent to the contributions made by his wife by the multiplier that would have been applicable under subsection (1) in relation to her pension if she had retired immediately before her death.
- (3) The amount by which a pension is increased in pursuance of subsection (1), (2) or (2A) is payable from the Fund without contribution by the Commonwealth.
- (4) Where:
 - (a) this section applies to the pension of a contributor or of the widow or widower of a contributor; and
 - (b) the contributor was, immediately before his retirement or death, contributing for some units of pension at a rate based on a retiring age of sixty years and other units of pension at a rate based on a retiring age of sixty-five years;this section applies to and in relation to the pension as if it consisted of two pensions, one such pension being attributable to the first-mentioned units and the other such pension being attributable to the second-mentioned units.

45 Retirement through invalidity—amount of pension

- (1) Where a contributor is retired on the ground of invalidity or physical or mental incapacity to perform his duties, he shall:

- (a) if the invalidity or incapacity is not due to wilful action on his part for the purpose of obtaining pension—be entitled to the full pension for which he was contributing at the time of his retirement and to the pension (if any) that would have been payable to him in respect of non-contributory units of pension if he had attained the age of sixty-five years at that time; and
 - (b) if the invalidity or incapacity is due to wilful action on his part for the purpose of obtaining pension—be entitled to a refund of the contributions paid by him to the Fund.
- (2) Where a person:
 - (a) appointed prior to the commencement of the *Superannuation Act 1937* as an officer under section 21 of the *Australian Soldiers' Repatriation Act 1920*, section 15 of the *War Service Homes Act 1918*, section 14A of the *Science and Industry Research Act 1920-1926* or section 9 of the *High Commissioner Act 1909*; or
 - (b) in respect of whom a notice was published in pursuance of subsection (4) of section 4 of the *Superannuation Act 1922-1942* or of that Act as amended by an Act or Acts passed prior to the *Superannuation Act 1954* and whose appointment to the statutory office was made prior to the commencement of the *Superannuation Act 1942*;became or becomes a contributor and, within seven years after becoming a contributor, was or is retired on the ground of invalidity or physical or mental incapacity to perform his duties, or has died or dies, any pension payable under this Act shall be paid from the Fund and the Commonwealth shall pay to the Fund the amount of pension so paid.
- (3) Where a person referred to in the second proviso to section 4B of the *Superannuation Act 1922-1952* has retired or retires, within three years after the date on which he commenced to contribute to the Fund, on the ground of invalidity or of physical or mental incapacity to perform his duties, or has died or dies within that period:

Section 46

- (a) any pension payable under this Act shall be paid from the Fund;
 - (b) the Commonwealth shall pay to the Fund the amount of pension so paid; and
 - (c) the approved authority shall pay to the Commonwealth the amount paid by the Commonwealth to the Fund and may apply for that purpose any moneys under the control of the approved authority.
- (4) This section does not apply to a contributor who is retired on or after 1 July 1976.

46 Pension to spouse and children on death of contributor

- (1) Where a contributor dies before retirement leaving a widow or widower, there shall, subject to subsection (2), be paid to the widow or widower pension equal to five-eighths (or, if the contributor elected that section 26 should not apply to him—one-half) of the sum of:
 - (a) the pension for which the contributor was contributing at the time of his or her death; and
 - (b) the pension (if any) that would have been payable to the contributor in respect of non-contributory units of pension if he or she had attained the age of sixty-five years at that time.
- (2) Pension shall not be paid to the widower of a female contributor under subsection (1) unless, in the opinion of the Board, he was wholly or substantially dependent upon her immediately before her death, and pension under subsection (1) shall not continue to be paid to the widower of a female contributor in respect of any period during which, in the opinion of the Board, the circumstances of the widower are such that, if those circumstances had existed immediately before the death of the contributor, the widower would not have been wholly or substantially dependent upon the contributor at that time.
- (3) Where a contributor dies before retirement leaving a widow or widower, there shall, in addition to any pension that may be

payable to her or him under subsection (1), be paid to the widow or widower, in respect of each eligible child of the contributor and each eligible child of the widow or widower (other than a child of any remarriage of the widow or widower), a pension at the rate of \$208 per annum.

- (4) On the death of the widow or widower of a contributor who died before retirement, there shall be paid in respect of each eligible child of the contributor and each eligible child of the widow or widower (other than a child of any remarriage of the widow or widower) a pension at the rate of \$520 per annum or at a rate of such amount per annum as is determined in accordance with subsection (5), whichever rate is the higher.
- (5) The amount to be determined for the purposes of subsection (4) is the sum of \$208 and an amount ascertained by dividing by four (or, if the number of eligible children of the contributor and of the widow or widower in respect of whom pension is payable under subsection (4) is greater than four, by the number of those children) the amount of the annual rate of the pension that, but for the death of the widow or widower, would, by virtue of subsection (1), have been payable to the widow or widower or have been so payable but for subsection (2).

Section 47

- (6) Where:
- (a) a female contributor dies before retirement leaving a widower who, in the opinion of the Board, was not wholly or substantially dependent upon the contributor immediately before her death; and
 - (b) the present value, as determined by the Board, of any pension or pensions payable under subsection (3) on the death of the contributor in respect of any child or children, together with the value, as determined by the Board, of any pension or pensions that may, in the opinion of the Board, become payable in respect of that child or those children under subsection (4) on the death of the widower, is less than the contributions made by the contributor;
- the amount of the difference shall be paid to the personal representatives of the contributor, or, if there are no such personal representatives, to such persons, if any, as the Board determines.
- (7) This section does not apply in respect of a contributor who, on or after 1 July 1976, dies before retirement.

47 Pension to spouse and children on death of pensioner

- (1) Where a pensioner dies leaving a widow or widower, there shall, subject to subsection (2), be paid to the widow or widower pension equal to five-eighths (or, if the pensioner elected that section 26 should not apply to him—one-half) of the pension that was payable to the deceased pensioner at the time of his or her death.
- (1A) This section does not apply to an associate pension under Part VA that a deceased pensioner was receiving at the time of his or her death.
- (2) Pension shall not be paid to the widower of a female pensioner under subsection (1) unless, in the opinion of the Board, he was wholly or substantially dependent upon her immediately before her death, and pension under subsection (1) shall not continue to be paid to the widower of a female pensioner in respect of any period during which, in the opinion of the Board, the circumstances of the widower are such that, if those circumstances had existed

immediately before the death of the female pensioner, the widower would not have been wholly or substantially dependent upon the female pensioner at that time.

- (3) Where a pensioner dies leaving a widow or widower, there shall, in addition to any pension that may be payable to her or him under subsection (1), be paid to the widow or widower, in respect of each eligible child of the pensioner and each eligible child of the widow or widower (other than a child of any remarriage of the widow or widower), a pension at the rate of \$208 per annum.
- (4) On the death of the widow or widower of a pensioner, there shall be paid in respect of each eligible child of the pensioner and each eligible child of the widow or widower (other than a child of any remarriage of the widow or widower) a pension at the rate of \$520 per annum or at a rate of such amount per annum as is determined in accordance with subsection (5), whichever rate is the higher.
- (5) The amount to be determined for the purposes of subsection (4) is the sum of \$208 and an amount ascertained by dividing by four (or, if the number of eligible children of the pensioner and of the widow or widower in respect of whom pension is payable under subsection (4) is greater than four, by the number of those children) the amount of the annual rate of pension that, but for the death of the widow or widower, would, by virtue of subsection (1), have been payable to the widow or widower or have been so payable but for subsection (2).
- (6) Notwithstanding anything contained in this section, where a pensioner marries after retirement, pension is not, upon the death of the pensioner, payable under this section to the widow or widower of the pensioner or in respect of the children of that marriage.

48 Pension to orphans on death of contributor or pensioner

- (1) Where:

Section 48

- (a) the wife or husband of a person who is a contributor, or is a pensioner by reason of having been a contributor, is dead or divorced; and
 - (b) the contributor or pensioner dies;
- there shall be paid in respect of each eligible child of the contributor or pensioner and each eligible child of the wife or husband of the contributor or pensioner, other than a child of any remarriage of the wife or husband, (in addition to any other pension that may be payable in respect of any such child under this Act) a pension at the rate of \$520 per annum or at a rate of such amount per annum as is determined in accordance with subsection (2), whichever rate is the higher.
- (2) The amount to be determined for the purposes of subsection (1) is the sum of \$208 and an amount ascertained by dividing by four (or, if the number of eligible children of the contributor or pensioner and of his wife or of her husband in respect of whom pension is payable under this section is greater than four, by the number of those children) the amount of the annual rate of the pension that, but for the death or divorce of the wife or husband of the contributor or pensioner would, by virtue of subsection (1) of section 46 or subsection (1) of section 47, as the case may be, have been payable to the wife or husband or would have been so payable but for subsection (2) of section 46 or subsection (2) of section 47.
- (3) In the application of subsection (1) in relation to a deceased pensioner who remarried after he or she became a pensioner, the reference in that subsection to the wife or husband of a pensioner shall be read as not including a reference to the person who became the wife or husband of the pensioner on that remarriage.
- (4) Where the present value, as determined by the Board, of a pension or pensions payable, on the death of a contributor, under subsection (1) is less than the contributions made by the contributor, the amount of the difference shall be paid to the personal representatives of the contributor or, if there are no such personal representatives, to such persons, if any, as the Board determines.

- (5) This section does not apply in respect of a contributor who dies on or after 1 July 1976.

48AA Restoration of widow's or widower's pension previously cancelled on remarriage

- (1) A widow or widower whose entitlement to a pension under subsection 46(1) or 47(1) has ceased on his or her remarriage may apply to the Commissioner for:
- (a) restoration of the pension; or
 - (b) restoration of the full rate of the pension.
- (2) If the Commissioner is satisfied that the widow or widower's entitlement to a pension ceased on his or her remarriage, the Commissioner must, in writing, grant the pension at the rate at which the pension would have been payable to the widow or widower if the pension had not ceased.
- (3) The pension is payable to the widow or widower at that rate from the day on which the Commissioner receives the application.

48AB Special grants of pension

- (1) If, at any time after the commencement of the *Superannuation Act 1976*, a pension is not payable under section 47 or 48 of this Act to or in respect of a person to or in respect of whom pension would be payable at that time under Part VI of the *Superannuation Act 1976* if a deceased pensioner (including a pensioner who died before the commencement of the *Superannuation Act 1976*) would have been in receipt of a pension at the time of his death under section 55 or 66 of that Act if that Act had come into force before he ceased to be an employee, the Commissioner may grant, from such date as the Commissioner specifies, a pension to or in respect of the person under section 47 or 48 of this Act at such rate and on such conditions as the Commissioner, having regard to such matters (if any) as are prescribed and such other matters as he considers relevant, determines.

Section 48AB

- (1A) If, at any time after the commencement of the *Superannuation Act 1976*, a pension is not payable under section 46 or 48 of this Act in respect of a person in respect of whom pension would be payable at that time under Part VI of the *Superannuation Act 1976* if that Act had come into force before the death of a deceased contributor (not being a person who, if that Act had come into force before the deceased contributor had died, would, at the time of the deceased contributor's death, have been a spouse of the deceased contributor for the purposes of that Act), the Commissioner may grant, from such date as the Commissioner specifies, a pension in respect of the person under section 46 or 48 of this Act at such rate and on such conditions as the Commissioner, having regard to such matters (if any) as are prescribed and such other matters as he considers relevant, determines.
- (1B) The date specified by the Commissioner under subsection (1) or (1A) in relation to the granting of an entitlement to pension shall not, unless the Commissioner is satisfied that special circumstances exist that justify an earlier date being so specified, be a date earlier than the date of the direction, and shall not, in any event, be a date earlier than 1 July 1976.
- (1C) A determination by the Commissioner for the purposes of subsection (1) or (1A) shall be in writing.
- (2) Where, at any time before the commencement of the *Superannuation Act 1976*, pension has been payable under subsection (1) of section 47 of this Act to the widow or widower of a deceased pensioner, the Commissioner for Superannuation shall not, by virtue of subsection (1) of this section, grant a pension under subsection (1) of section 47 of this Act to any other person.
- (3) Where the deceased pensioner referred to in subsection (1) died before 1 July 1976, the Commissioner shall not grant a pension under subsection (1) of this section to a person who, if the *Superannuation Act 1976* had come into force before that deceased pensioner had died, would, at the time of the deceased pensioner's death, have been a spouse of the deceased pensioner for the purposes of that Act, unless the Commissioner, having regard to

Section 48AB

such matters (if any) as are prescribed and such other matters as the Commissioner considers relevant, is satisfied that the person is in necessitous circumstances or that the granting of the pension is otherwise warranted.

(3AA) If a pensioner or contributor died before 25 June 1993:

- (a) the amendments of the *Superannuation Act 1976* (***the 1976 Act***) and this Act made by the *Commonwealth Superannuation Schemes Amendment Act 1992* do not apply in relation to any pension that may be granted, apart from this subsection, under this section in respect of the deceased pensioner or contributor; and
- (b) the 1976 Act and this Act, as in force immediately before 25 June 1993, continue to apply in relation to any pension granted or that may be granted under this section in respect of the deceased pensioner or contributor.

(3A) The Commissioner shall not grant a pension under subsection (1) in relation to a deceased pensioner if the granting of that pension, or the granting of that pension at the rate that the Commissioner proposes to determine, would result in the aggregate of the rates of pension payable under this Act at that time in relation to the deceased pensioner exceeding the rate of pension to which the deceased pensioner would have been entitled under this Act at that time if he had not died.

(3B) The Commissioner shall not grant a pension under subsection (1A) in relation to a deceased contributor if the granting of that pension, or the granting of that pension at the rate that the Commissioner proposes to determine, would result in the aggregate of the rates of pension payable under this Act at that time in relation to the deceased contributor exceeding the rate of pension to which the deceased contributor would have been entitled under this Act at that time if he had not died but had, on the day immediately following the date of his death, become entitled to pension under section 38.

(4) If a deceased pensioner died before 25 June 1993, the grant by the Commissioner, by virtue of subsection (1) or (1A), of a pension to

Section 48ABA

or in respect of a person, in relation to that deceased pensioner, does not affect the entitlement of any other person to a pension under this Act that is payable otherwise than by virtue of grant of pension by virtue of subsection (1) or (1A), or the rate of such a pension.

- (4A) If a pensioner or contributor died before the day on which Schedule 1 to the *Same-Sex Relationships (Equal Treatment in Commonwealth Laws—Superannuation) Act 2008* commenced:
- (a) the amendments of the *Superannuation Act 1976* made by that Schedule do not apply in relation to any pension that, apart from this subsection, may be granted under this section in respect of the deceased pensioner or contributor; and
 - (b) the *Superannuation Act 1976* as in force immediately before the commencement of Schedule 1 continues to apply in relation to any pension granted or that may be granted under this section in respect of the deceased pensioner or contributor.
- (5) In this section, **deceased pensioner** means a person who at the time of his death was in receipt of a pension under section 43 or 45 or would have been in receipt of such a pension but for its suspension under section 64A or 65.

48ABA Deceased pensioner survived by more than one spouse

- (1) In this section:

eligible child, in relation to a deceased pensioner, includes a person who would, if the deceased pensioner had been a retirement pensioner for the purposes of the *Superannuation Act 1976* immediately before his or her death, be an eligible child in relation to that retirement pensioner within the meaning of that Act.

spouse, in relation to a deceased pensioner, means:

- (a) a person who:
 - (i) survives the deceased pensioner; and

Section 48ABA

- (ii) would, if the deceased pensioner had been a retirement pensioner for the purposes of the *Superannuation Act 1976* immediately before his or her death, be a spouse in relation to that person within the meaning of that Act; or
 - (b) a widow or widower of the deceased pensioner who is entitled to a pension under section 47.
- (2) If a deceased pensioner is survived by more than one spouse, a pension is only payable under section 47 or 48 (including under the section because of section 48AB) to a person in accordance with an allocation made under subsection (3).
- (3) The Commissioner must, subject to subsections (4), (5) and (6) of this section and subsection 48AB (3A), and having regard to:
 - (a) the respective needs of the surviving spouses; and
 - (b) the respective needs of any eligible child or eligible children of the deceased pensioner; and
 - (c) such other matters as the Commissioner considers relevant;allocate any pension payable under section 47 or 48 (including under the section because of section 48AB) among all the persons who are entitled to such a pension.
- (4) The amount of pension payable to each person must not exceed the applicable percentage of the annual rate of pension payable to the pensioner at the time of the pensioner's death.
- (5) For the purpose of subsection (4), the applicable percentage in relation to a pension payable to a spouse of the deceased pensioner, is:
 - (a) if paragraph (b) does not apply:
 - (i) if there are no eligible children of the deceased pensioner or the spouse who are in the custody, care and control of the spouse—67%; or
 - (ii) if there is one such eligible child—78%; or
 - (iii) if there are 2 such eligible children—89%; or
 - (iv) if there are 3 or more such eligible children—100%; or

Section 48ABA

- (b) if the pensioner elected that section 26 should not apply to the pensioner:
 - (i) if there are no eligible children of the deceased pensioner or the spouse who are in the custody, care and control of the spouse—54%; or
 - (ii) if there is one such eligible child—65%; or
 - (iii) if there are 2 such eligible children—76%; or
 - (iv) if there are 3 or more such eligible children—87%.
- (6) For the purpose of subsection (4), the applicable percentage in relation to a pension payable to each eligible child of the deceased pensioner who is not in the custody, care and control of a spouse of the deceased pensioner is:
 - (a) if there is only one such eligible child—45%; or
 - (b) if there are 2 such eligible children—40%; or
 - (c) if there are 3 such eligible children—30%; or
 - (d) if there are 4 or more such eligible children—100% divided by the number of the children.
- (7) If:
 - (a) the Commissioner allocates pensions payable in respect of a deceased pensioner under subsection (3); and
 - (b) there is an eligible child or there are eligible children of the deceased pensioner (whether or not in the custody, care and control of any of the surviving spouses);the Commissioner must determine the part of the pensions that is attributable to each eligible child.
- (8) If a pension is payable in accordance with an allocation under this section, the Commissioner may, having regard to:
 - (a) the respective needs of each person to whom the allocation relates; and
 - (b) such other matters as the Commissioner considers relevant;vary that allocation from time to time.
- (9) For the purposes of applying the definitions of *eligible child* and *spouse* in subsection (1) in relation to a deceased pensioner who

Section 48AC

died before the day on which Schedule 1 to the *Same-Sex Relationships (Equal Treatment in Commonwealth Laws—Superannuation) Act 2008* commenced:

- (a) the amendments of the *Superannuation Act 1976* made by that Schedule do not apply; and
- (b) the *Superannuation Act 1976* as in force immediately before the commencement of that Schedule continues to apply.

48AC Minimum pension rates payable in respect of children

- (1) In this section:

child's pension means pension payable in respect of an eligible child under subsection (3) or (4) of section 46, subsection (3) or (4) of section 47 or subsection (1) of section 48.

relevant percentage, in relation to a child's pension payable in respect of an eligible child at any time means:

- (a) if the pension is payable under subsection (3) of section 46 or subsection (3) of section 47:
 - (i) in a case where the eligible child is, at that time, the only eligible child, or is one of 2 eligible children, of the deceased contributor or pensioner—11 per centum; or
 - (ii) in a case where the eligible child is, at that time, one of 3 or more eligible children of the deceased contributor or pensioner—33 per centum divided by the number of those eligible children; or
- (b) if the pension is payable under subsection (4) of section 46, subsection (4) of section 47 or subsection (1) of section 48:
 - (i) in a case where the eligible child is, at that time, the only eligible child of the deceased contributor or pensioner—45 per centum;
 - (ii) in a case where the eligible child is, at that time, one of 2 eligible children of the deceased contributor or pensioner—40 per centum;

Section 48AC

- (iii) in a case where the eligible child is, at that time, one of 3 eligible children of the deceased contributor or pensioner—30 per centum; or
 - (iv) in a case where the eligible child is, at that time, one of 4 or more eligible children of the deceased contributor or pensioner—100 per centum divided by the number of those eligible children.
- (2) Where, but for this section, the rate of a child's pension would at any time be less than the rate ascertained in accordance with subsection (3), pension shall be payable at that time at the rate so ascertained.
- (3) The rate applicable to a child's pension payable in respect of an eligible child at any time is:
 - (a) where the pension is payable under subsection (3) or (4) of section 46—the relevant percentage of the rate of pension that would have been payable under section 45 to the deceased contributor at that time if he had not died but had, on the day of his death, retired on the ground of invalidity;
 - (b) where the pension is payable under subsection (3) or (4) of section 47—the relevant percentage of the rate of pension that would have been payable under section 43, 43A, 44 or 45 to the deceased pensioner at that time if he had not died; or
 - (c) where the pension is payable under subsection (1) of section 48—the relevant percentage of:
 - (i) in a case where the eligible child is the child of a deceased contributor—the rate of pension that would have been payable under section 45 to the deceased contributor at that time if he had not died but had, on the day of his death, retired on the ground of invalidity; or
 - (ii) in a case where the eligible child is the child of a deceased pensioner—the rate of pension that would have been payable under section 43, 43A, 44 or 45 to the deceased pensioner at that time if he had not died.

48AD Application of section 47 on and after 1 July 1976

In the application of section 47 in respect of a pensioner who dies on or after 1 July 1976 leaving a widow or widower:

- (a) the reference in subsection (1) to the fraction of five-eighths shall be read as a reference to 67 per centum; and
- (b) the reference in that subsection to the fraction of one-half shall be read as a reference to 54 per centum.

48A Pension not payable in respect of children in certain circumstances

(1) Where:

- (a) a male person to whom pension was payable under the *Defence Forces Retirement Benefits Act 1948* or under that Act as amended has, whether before or after the commencement of this section, become a contributor;
- (b) the person has died since he became a contributor and pension is payable under the *Defence Forces Retirement Benefits Act 1948-1965* in respect of a child of the person or of his wife; and
- (c) pension would, but for this section, be payable under this Act in respect of the child by reason of the person's having been a contributor;

the last-mentioned pension is not payable.

(2) Where:

- (a) a person (in this subsection referred to as ***the contributor***) to whom retirement pay or invalidity pay was payable under the *Defence Force Retirement and Death Benefits Act 1973* has become a contributor;
- (b) the person has died since he became a contributor and child's pension is payable under the *Defence Force Retirement and Death Benefits Act 1973* to a person by virtue of the contributor having been a person to whom retirement pay or invalidity pay was so payable; and

Section 48B

- (c) pension would, but for this section, be payable under this Act in respect of the person to whom the child's pension is payable by reason of the contributor's having been a contributor;

the last-mentioned pension is not payable.

48B Pension not payable in certain circumstances

- (1) Where:

- (a) within three years after the obligation of a contributor to contribute to the Fund under Part III came into existence, the contributor dies or is retired on the ground of invalidity or physical or mental incapacity to perform his duties;
- (b) the Board is satisfied that the death, invalidity or incapacity was caused, or substantially contributed to, by a physical or mental condition that, to the knowledge of the contributor, existed at the time when he underwent the medical examination referred to in subsection (1) or subsection (2) of section 5 or subsection (2) of section 79; and
- (c) the contributor did not disclose the existence of the condition to the person who made the examination or made or furnished a false or misleading statement to that person in respect of the condition;

pension is not payable to or in respect of the contributor but there is payable to him or to his personal representatives, as the case may be, an amount equal to the amount of the contributions paid by him under this Act.

- (2) Where a contributor is a prescribed employee within the meaning of Part VIIA, subsection (1) applies to and in relation to the contributor as if:

- (a) the reference in paragraph (a) of subsection (1) to the period of 3 years after the obligation of a contributor to contribute to the Fund under Part III came into existence were a reference to a period of 3 years after the employee's obligation to contribute to a State Fund within the meaning of Part VIIA came or last came into existence; and

- (b) the references in paragraphs (b) and (c) of subsection (1) to the medical examination referred to in subsection (1) or (2) of section 5 were references to the medical examination by virtue of the results of which the employee became or last became a contributor to the State Fund.
- (3) This section does not apply in respect of a contributor who dies or is retired on or after 1 July 1976.
- (4) On and after 1 July 1976, the reference in subsection (1) to the Board shall be read as including a reference to the Commissioner for Superannuation.

48C Pension to or in respect of certain contributors under Defence Force Retirement and Death Benefits Act

- (1) Where:
 - (a) the liability of an employee to make contributions to the Superannuation Fund has been deferred by virtue of section 35A; and
 - (b) before he has ceased to be liable to contribute to the Commonwealth under the *Defence Force Retirement and Death Benefits Act 1973* he ceases to be an employee and becomes entitled to a pension under this Act by reason that he was retired on the ground of invalidity or of physical or mental incapacity to perform his duties;his entitlement to that pension is suspended until such time as he ceases to be liable to contribute to the Commonwealth under the *Defence Force Retirement and Death Benefits Act 1973*, but, if he dies before he so ceases to be liable to contribute to the Commonwealth under that Act, he shall, for the purposes of sections 47 and 48 of this Act, be deemed to have been a pensioner at the time of his death in receipt of pension at the rate at which pension would, but for this subsection, have been payable to him at that time.

- (2) Where:

Section 48C

- (a) the liability of an employee to make contributions to the Superannuation Fund has been deferred by virtue of section 35A and:
 - (i) he ceases to be such an employee and, upon so ceasing, becomes entitled to a pension under this Act by reason that he was retired on the ground of invalidity or of physical or mental incapacity to perform his duties and:
 - (A) he has been or is discharged from the Defence Force on the ground of invalidity or of physical or mental incapacity to perform his duties, section 36 of the *Defence Force Retirement and Death Benefits Act 1973* applies to him and, in the opinion of the Board, the ground on which he was retired as an employee is related to the ground on which he was discharged from the Defence Force; or
 - (B) he dies after ceasing to be an employee but before being discharged from the Defence Force from causes that, in the opinion of the Board, are related to the ground on which he was retired as an employee; or
 - (ii) he dies:
 - (A) before being discharged from the Defence Force; or
 - (B) after having been discharged from the Defence Force on the ground of invalidity or of physical or mental incapacity to perform his duties, from causes that, in the opinion of the Board, are related to the ground on which he was discharged from the Defence Force; and
- (b) the rate of any pension payable to or in respect of him under this Act (including pension that became payable before he was discharged from the Defence Force) is less than the rate of any corresponding benefit that, but for section 36 or 46 of the *Defence Force Retirement and Death Benefits Act 1973*, would be payable to or in respect of him under that Act;

the Board may increase the rate of the pension payable under this Act to such extent as it considers appropriate in the circumstances.

(3) Where:

- (a) the liability of an employee to make contributions to the Superannuation Fund has been deferred by virtue of section 35A; and
- (b) at any time after the death of the person benefit under the *Defence Force Retirement and Death Benefits Act 1973* would, but for section 36 or 46 of that Act, be payable in respect of him under that Act but no pension is payable in respect of him under this Act at that time;

the Board may pay such benefit corresponding to the benefit under that Act as it considers appropriate in the circumstances.

- (4) An employee who is liable to contribute to the Commonwealth under the *Defence Force Retirement and Death Benefits Act 1973* shall, for the purposes of this section, be deemed not to have ceased to be liable to contribute to the Commonwealth by reason only of the operation of section 18 of that Act in relation to him.

49 Refund of contributions on death of contributor without dependants

(1) Where:

- (a) a contributor dies before retirement or the entitlement of a contributor to pension on his retirement is suspended by virtue of subsection (1) of section 48C and he dies before the suspension ceases; and
- (b) pension is not payable under this Act upon his or her death to the widow or widower of the contributor or to any child;

there shall be paid to the personal representatives of the contributor, or, if there are no such personal representatives, to such persons, if any, as the Board determines, an amount equal to the amount of the contributions paid by the contributor.

- (2) This section does not apply in respect of a contributor who, on or after 1 July 1976, dies before retirement.

Section 50

- (3) On and after 1 July 1976, the reference in subsection (1) to the Board shall be read as including a reference to the Commissioner for Superannuation.

50 Choice of benefits for contributor who is retrenched

- (1) In the event of the retrenchment of a contributor, he shall be entitled to receive the contributions paid by him, and the contributions to the fund which would have been made by the Commonwealth if the Commonwealth had, during the period throughout which the contributor had been contributing to the fund, been making such periodical contributions to the fund as are necessary to provide for the share of pension payable by the Commonwealth in respect of that contributor, and within one month after his retrenchment he may choose to receive payment either in the form of a lump sum or as a pension.
- (2) In default of such choice the Board shall determine in which form payment shall be made.
- (2A) For the purposes of subsection (1), the contributions to the Fund that would have been made by the Commonwealth in respect of a non-contributory unit of pension shall be calculated as if the contributor had been a contributor for that unit from the date when the unit became applicable in relation to him as a non-contributory unit and he had contributed at the appropriate rate based on a retiring age of sixty-five years.
- (3) Where an employee who has been retrenched and is in receipt of a pension again becomes an employee, the pension does not cease to be payable by reason that he has again become an employee.
- (4) This section does not apply in respect of the retrenchment of a contributor on or after 1 July 1976.

51 Refund of contributions in event of resignation, dismissal or discharge

- (1) Where a contributor resigns, or is dismissed or is discharged, there shall be paid to him the amount of the contributions paid by him to the Fund.
- (2) This section does not apply to a contributor who resigns, or is dismissed or discharged, on or after 1 July 1976.

52 Rights of contributors who resign to contest elections

- (1) This section applies to a person who, being a contributor, voluntarily terminates his employment before 1 July 1976 in order to become a candidate for election as a member of a House of the Parliament of Australia or of a State or of the Legislative Assembly of the Northern Territory or a legislative or advisory body for another Territory prescribed for the purposes of section 47C of the *Public Service Act 1922-1974*, but so applies only if the termination took effect not earlier than one month before the day on which nominations for the election closed.
- (2) Where a person to whom this section applies dies on or before the day of the declaration of the result of the election, he shall be deemed not to have ceased, by reason of the termination of his employment, to be a contributor or to be, or to be deemed to be, an employee.
- (3) Where a person to whom this section applies and who was a candidate at the election but failed to be elected:
 - (a) dies within the period of two months after the day of the declaration of the result of the election; or
 - (b) applied within that period to become employed by the Commonwealth or by an approved authority in employment the terms of which would require him to give the whole of his time to the duties of his employment and dies before the application is determined or, if the application is granted, before becoming so employed;

Section 52

he shall be deemed not to have ceased, by reason of the termination of his employment, to be a contributor or to be, or to be deemed to be, an employee.

(4) Where:

- (a) the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) is satisfied that, if a person to whom this section applies had not terminated his employment, he would, at a time (in this subsection referred to as *the relevant time*) within the period that commenced on the day after the day of the termination and ended on the day of the declaration of the result of the election, have been retired on the ground of invalidity or physical or mental incapacity to perform his duties; and
- (b) he was not a candidate at the election by reason of the invalidity or incapacity or was such a candidate but failed to be elected;

he shall be deemed not to have ceased, by reason of the termination of his employment, to be a contributor or to be, or to be deemed to be, an employee but shall be deemed to have been retired at the relevant time on that ground.

(5) Where:

- (a) a person to whom this section applies and who was a candidate at the election but failed to be elected does not apply, within two months after the day of the declaration of the result of the election, to become employed by the Commonwealth or by an approved authority in employment the terms of which would require him to give the whole of his time to the duties of his employment; and
- (b) the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) is satisfied that, if he had not terminated his employment, he would, at a time (in this subsection referred to as *the relevant time*) within that period, have been retired on the ground of invalidity or physical or mental incapacity to perform his duties;

he shall be deemed not to have ceased, by reason of the termination of his employment, to be a contributor or to be, or to be deemed to

be, an employee but shall be deemed to have been retired at the relevant time on that ground.

- (6) Where a person to whom this section applies and who was a candidate at the election but failed to be elected applies, within two months after the day of the declaration of the result of the election, to become employed by the Commonwealth or by an approved authority in employment the terms of which would require him to give the whole of his time to the duties of his employment and the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) is satisfied that:

- (a) in the case of a person whose application is rejected—if he had not terminated his employment, he would, at a time (in this subsection referred to as *the relevant time*) within the period that commenced on the day after the day of the declaration of the result of the election and ended on the day of the rejection, have been retired on the ground of invalidity or physical or mental incapacity to perform his duties;
- (b) in the case of a person whose application has been granted but who has not become employed by the Commonwealth or by that authority—if he had not terminated his employment, he would, at a time (in this subsection also referred to as *the relevant time*) within the period that commenced on the day after the day of the declaration of the result of the election and ended on the day on which he was required to commence his employment with the Commonwealth or the authority, have been retired on the ground of invalidity or physical or mental incapacity to perform his duties; or
- (c) in the case of a person whose application has not been determined—if he had not terminated his employment, he would, at a time (in this subsection also referred to as *the relevant time*) after the day of the declaration of the result of the election, have been retired on the ground of invalidity or physical or mental incapacity to perform his duties;

then he shall be deemed not to have ceased, by reason of the termination of his employment, to be a contributor or to be, or to be deemed to be, an employee but shall be deemed to have been retired at the relevant time on that ground.

Section 52

(7) Where:

- (a) a person to whom this section applies was a candidate at the election but failed to be elected; and
- (b) on application made by him within two months after the day of the declaration of the result of the election, he becomes employed by the Commonwealth or by an approved authority on terms that require him to give the whole of his time to the duties of his employment;

he shall be deemed not to have ceased, by reason of the termination of his employment, to be a contributor or to be, or to be deemed to be, an employee.

(8) If a refund of the amount of the contributions of a person referred to in subsection (1) of this section was paid under section 51 upon the termination of his employment, the preceding provisions of this section do not apply in relation to him unless an amount equal to the amount of the refund is paid to the Commissioner for Superannuation before the expiration of two months after the day of the declaration of the result of the election or within such further period as the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) allows.

(9) Where a person is, by virtue of a preceding provision of this section, to be deemed not to have ceased, by reason of the termination of his employment, to be a contributor, any pension that became payable to him under this Act upon that termination shall be deemed not to have been payable and he is liable to pay to the Commissioner for Superannuation, before the expiration of two months after the day of the declaration of the result of the election or within such further period as the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) allows, an amount equal to the amount of the payment, or the sum of the amounts of the payments, of that pension that were made to him.

(10) The Commissioner for Superannuation shall pay amounts paid to him under subsections (8) and (9) into the new Superannuation Fund, and, in the case of an amount or amounts paid to him under subsection (9) in respect of payments of pension received by a

person, that amount, or the sum of those amounts, so paid to him, and paid by him into the new Superannuation Fund, shall, to the extent that it exceeds the difference between the sum of those payments of pension and the sum of the amounts paid out of the Consolidated Revenue Fund in respect of those payments of pension, be paid from the new Superannuation Fund to the Commonwealth.

53 Certain contributors who change the nature of their employment to continue as contributors

Where:

- (a) the employment of a contributor terminates or is terminated; and
- (b) immediately after the day on which his employment terminates or is terminated, he becomes employed by the Commonwealth or by an approved authority on terms that require him to give the whole of his time to the duties of his employment;

he shall be deemed not to have ceased, by reason of that termination of his employment, to be a contributor or to be, or to be deemed to be, an employee.

54 Desertion by pensioner of spouse or child

- (1) Where a male pensioner deserts his wife or leaves her without means of support, the wife may, from time to time, apply to a court of summary jurisdiction constituted by a Police, Stipendiary or Special Magistrate, and, on proof that the wife has been deserted or left without means of support, the court may order the payment, during such period as it thinks desirable, of pension in accordance with section 47 as if the pensioner were dead.

(1A) Where:

- (a) the husband of a female pensioner is wholly or substantially dependent upon her; and

Section 58

- (b) his wife leaves him without means of support; the husband may, from time to time, apply to a court of summary jurisdiction constituted by a Police, Stipendiary or Special Magistrate, and, on proof that the husband is wholly or substantially dependent on his wife and that his wife has left him without means of support, the court may order the payment, during such period as it thinks desirable, of pension in accordance with section 47 as if the pensioner were dead.
- (2) Where a pensioner (being a person who is a pensioner by reason of having been a contributor) whose wife or husband is dead or divorced deserts, or leaves without means of support, any of the children of the pensioner who are dependent on the pensioner, the guardian of the children or the Board, may, from time to time, apply to a court of summary jurisdiction constituted by a Police, Stipendiary or Special Magistrate, and, on proof that any such child has been deserted or left without means of support, the court may order the payment, during such period as it thinks desirable, of pension in accordance with section 48 as if the pensioner were dead.
- (3) The Board shall comply with any order made under this section and the amount of the pension payable to the pensioner shall be reduced by the amount of the pension payable in pursuance of the order of the court.
- (4) On and after 1 July 1976, each reference in this section to the Board shall be read as including a reference to the Commissioner for Superannuation.

58 Payments to children

- (1) Where pensions in respect of children are payable under this Act to a widow or widower, the pensions shall, if the widow or widower dies, be payable to the guardians of the children.
- (2) Notwithstanding anything contained in this Act, any money payable under this Act in respect of a child may, at the discretion of the Commissioner for Superannuation, be paid to the guardian

of the child or expended by the Commissioner for Superannuation for the benefit of the child.

59 Period for which pensions payable

- (1) Except where otherwise provided in this Act, a pension shall be payable during the life of the person entitled thereto.
- (2) Where pension became payable in respect of a person because the person is the eligible child of another person, being a deceased contributor or deceased pensioner or the widow, widower, wife or husband of a deceased contributor or deceased pensioner, pension is payable only while the child is such an eligible child.

60 Payment of pension instalments

- (1) Pensions shall be paid in fortnightly instalments.
- (2) In order to ascertain the amount of an instalment of a pension covering a period of a fortnight the annual pension shall be divided by twenty-six.

61 Minimum pension

- (1) The minimum amount of pension payable to a contributor upon retirement is, except where this Act requires his pension to be actuarially determined, two units.
- (2) The minimum amount of pension payable to the widow of a contributor or pensioner (not being pension in respect of a child) is:
 - (a) subject to paragraph (b)—one and one-quarter units; or
 - (b) in the case of a widow whose husband elected that section 26 should not apply to him—one unit.
- (3) This section does not apply to a pension that has been reduced under section 93DD.

Section 62

62 Payment to person other than pensioner

Where in the opinion of the Commissioner for Superannuation payment of pension, refund of contributions or other benefit under this Act should, for any reason (including the reason that the pensioner or beneficiary is insane or undergoing imprisonment or is otherwise under a disability), be made to a person other than the pensioner or beneficiary, the Commissioner for Superannuation may, subject to this Act, authorize payment to such person accordingly.

Division 5—Existing pension rights

66 Application of Division

- (1) The succeeding sections of this Division do not apply in relation to a person in relation to whom section 119H applies.
- (2) An employee to whom section 68 applies and who became an employee before 1 January 1970, may, within three months after the commencement of this section or within such further period as the Board, in special circumstances, allows, elect to contribute in accordance with Division 2 of Part XA and, in that case, that Division (other than section 119M) has effect in relation to him and so has effect as if he had become an employee on the date of the election.
- (3) Any contribution payable by reason of an election made under subsection (2) is payable as from the date of the election.

67 Certain pensioners who become employees not to contribute except in respect of difference

- (1) Notwithstanding anything contained in this Act, where a person who is in receipt of a pension under this Act (other than a pension under section 45, section 46 or section 47) becomes an employee, he shall not contribute for units of pension under this Act (other than units for which he commenced to contribute before he so became an employee) except as provided by this section.
- (2) Where the sum of the number of units of pension in respect of which an employee referred to in subsection (1) is in receipt of a pension under this Act and the number of units of pension (if any) under this Act for which he is a contributor and for which he commenced to contribute before he became an employee is less than the number of units of pension ascertained in accordance with subsection (2) of section 20 as it would apply in relation to him if he were not in receipt of a pension under this Act, the employee

Section 68

may, within the prescribed time, elect to come under this Act for the purpose of the difference.

- (3) If an employee elects under subsection (2) to come under this Act for the purpose of the difference, this Act applies, for the purpose of that difference, as if he were an employee not in receipt of a pension under this Act except that:
- (a) the employee shall not contribute in respect of a number of units of pension exceeding the difference; and
 - (b) the contributions for the difference are payable as from the date of the election.
- (4) For the purposes of this section, the difference is the difference between:
- (a) the sum of the number of units of pension in respect of which the employee is in receipt of a pension under this Act and the number of units of pension (if any) under this Act for which he is a contributor and for which he commenced to contribute before he became an employee; and
 - (b) the number of units of pension ascertained in accordance with subsection (2) of section 20 as it would apply from time to time in relation to him if he were not in receipt of a pension under this Act.
- (5) Notwithstanding anything in the preceding provisions of this section, an employee is not entitled to make an election under subsection (2) after 31 July 1976, and any election made after the pay-day last preceding 1 July 1976 and on or before 31 July 1976 shall be deemed to have been made on that pay-day.

68 Rights under other Acts and State Acts

Notwithstanding anything contained in this Act, an employee who has a vested or contingent right to a pension (other than a widow's pension under the *Defence Forces Retirement Benefits Act 1948-1959* or under the *Defence Force Retirement and Death Benefits Act 1973*), superannuation allowance, or gratuity under any other Act (not including the *Repatriation Act 1920-1957* or the

Repatriation (Far East Strategic Reserve) Act 1956) or State Act shall not be required or permitted to contribute for units of pension under this Act, except in pursuance of the provisions of this Division, nor shall pension under this Act be payable to or in respect of any such employee except in pursuance of those provisions.

69 Election to come under Act for difference

- (1) Any employee referred to in section 68, who:
 - (b) has any right, referred to in the last preceding section, which is, under section 71 or 72 commutable for new rights in respect of a less number of units than would be applicable under this Act;may, within the prescribed time, elect to come under this Act for the purpose of the difference.
- (2) For the purpose of determining such less number of units (including where necessary a fraction of a unit) the new rights shall be the actuarial equivalent of the rights specified in section 68, and, in calculating that actuarial equivalent, all the benefits provided by this Act shall be taken into account.
- (3) If an employee elects under subsection (1), to come under this Act for the purpose of the difference, this Act shall, for the purpose of that difference, apply as if he were an employee not having any rights under section 68, subject to the following qualifications:
 - (a) the contributions shall not be in respect of more than the difference;
 - (b) for the purpose of the adjustment of the difference, the contributions shall, where necessary, be in respect of a fraction of a unit; and
 - (c) the contributions shall be payable as from the date of the election.
- (4) For the purposes of this section ***the difference*** means the difference between the actuarial value, as at the date an employee comes under this Act, of the benefits by way of pension or retiring

Section 70

allowance to which the employee is then entitled by virtue of his rights under some other Act or State Act and the benefits which would, were he not entitled to those rights, be applicable, from time to time, under this Act.

- (5) Notwithstanding anything in the preceding provisions of this section, an employee is not entitled to make an election under subsection (1) after 31 July 1976, and any election made after the pay-day last preceding 1 July 1976 and on or before 31 July 1976 shall be deemed to have been made on that pay-day.

70 Right of employee not electing under section 69 to come under Act for limited purposes

- (1) Any employee referred to in section 68:
- (b) who has a right referred to in section 68; and
 - (c) who has not the right to elect under section 69, or who, having that right, does not exercise it;
- may, within the prescribed time, but not later than 13 December 1959, elect to come under this Act for the limited purpose of:
- (d) a pension for his widow;
 - (e) a pension after his death for such of his children as are eligible children; or
 - (f) pension rights for both widow and children as specified in paragraphs (d) and (e).
- (2) If the employee elects to come under this Act for a limited purpose, this Act shall apply for that limited purpose as if he were an employee not having any of the rights specified in section 68, subject to the following conditions:
- (a) the contributions shall, in the case of a pension for the widow, be in respect of one, or one and a half, or two units, and in the case of a pension for a child, in respect of a half unit, and shall be in accordance with such rates as are prescribed;

Section 71

- (b) there shall not be any right except to a pension for the widow or for children, or for both widow and children, as the case may be; and
 - (c) the contributions shall be payable as from the first day of the month in which the employee elects to come under this Act for the limited purpose.
- (3) The pension payable under this section for a widow is the sum of:
 - (a) the pension applicable to the number of units in respect of which contributions relating to the widow were made; and
 - (b) seventeen-twentyeighths of the pension so applicable.
- (4) The pension payable under this section for a child is pension at the rate applicable under section 46, 47 or 48, as the case may be, in respect of a child of a male contributor or pensioner.
- (5) The Commonwealth shall, in respect of each payment of pension made to a widow in accordance with subsection (3) of this section, pay to the Fund:
 - (a) an amount determined in accordance with subsection (2) or (3) of section 33, as the case requires, with respect to the part of the pension payment payable by virtue of paragraph (a) of subsection (3) of this section; and
 - (b) an amount equal to the part of the pension payment payable by virtue of paragraph (b) of that subsection.

71 Exchange of pension rights for equivalent rights under this Act

- (1) Any employee who has a right to a pension or superannuation allowance referred to in section 68 of this Act (not being a right to a pension under the *Repatriation Act 1920-1957* or the *Repatriation (Far East Strategic Reserve) Act 1956*) may at any time within twelve months after the commencement of this Act, make application to the Board to transfer that right to the Board, and to receive, in respect of the transferred right, a grant by the Board of such new rights of pension for himself, his widow, and children, as are agreed upon between himself and the Board, being new rights that are the actuarial equivalent of his transferred right.

Section 71

- (1A) Where an employee has transferred his right to the Board in accordance with subsection (1), the new rights of pension shall be such as are agreed upon between himself and the Board, being new rights that are the actuarial equivalent of the transferred right as at the date of the commencement of this subsection.
- (1B) Where an employee, referred to in subsection (1), failed to transfer his right to the Board within the time specified in that subsection, he may, within twelve months after the commencement of this subsection, make application to the Board to transfer that right to the Board and to receive a grant of new rights of pension in accordance with subsection (1).
- (1C) A person, having such a right as is referred to in subsection (1), who became or becomes an employee after the commencement of this Act, may, within twelve months after the commencement of this subsection, or of the commencement of his employment, whichever is the later, make application to the Board to transfer that right to the Board and to receive a grant of new rights of pension in accordance with subsection (1).
- (1D) Where, prior to the commencement of this subsection, an employee has, in pursuance of subsection (1), transferred to the Board a right to a pension or superannuation allowance, and has received a grant of new rights of pension in respect of the transferred right, the employee may, within six months after the commencement of this subsection, elect to receive, in lieu of those new rights, a grant by the Board of the following rights of pension under this Act:
- (a) a pension for himself on retirement equal to seventy-two and one half per centum of the pension which would have been payable to him on retirement if he had not transferred his right; and
 - (b) on his death:
 - (i) a pension for his widow equal to thirty-six and one quarter per centum of the pension which would have been payable to him if he had not transferred his right to the Board and had retired immediately prior to his death; and

- (ii) a pension for each of his children who are under the age of sixteen years, at the rate of \$26 per annum, until the age of sixteen has been attained.
- (1E) Where, at the commencement of this subsection, a person is in receipt of a pension under this section and the amount of the pension is less than it would have been if it had been calculated in accordance with subsection (1D), that pension shall, as from the commencement of this subsection, be increased to an amount calculated in accordance with subsection (1D), and the amount of any pension payable on his death for his widow or children, or for both, shall be calculated in accordance with subsection (1D).
- (2) Where any agreement is made under this section, the employee shall contribute to the Fund to the extent to which he was contributing in respect of his right prior to its being transferred under this section.
- (3) Notwithstanding anything in the preceding provisions of this section, an employee is not entitled to make an application under subsection (1C) after 31 July 1976 and:
 - (a) any application made under that subsection on or after 1 July 1976 and on or before 31 July 1976 shall be made to the Commissioner for Superannuation and this section shall have effect in relation to the application as if references in this section to the Board were references to the Commissioner for Superannuation; and
 - (b) any application made under that subsection after the pay-day last preceding 1 July 1976 and on or before 31 July 1976 shall be deemed to have been made on that pay-day.

72 Employee having right to refund or gratuity under other law may exchange his rights for equivalent rights under this Act

- (1) Any employee who, under any other Act or State Act, has a vested or contingent right to a refund of contributions with or without interest, or a gratuity, or both refund and gratuity, may, at any time within twelve months after the commencement of this Act, apply to the Board to transfer his right to the Board, and upon such transfer

Section 72

he shall be entitled to receive, in respect of his transferred right, a grant by the Board of such rights of pension under this Act for himself, his widow, and children, as is agreed upon between himself and the Board, being new rights that are the actuarial equivalent of the transferred right.

- (1A) Where an employee has transferred his right to the Board in accordance with subsection (1), the new rights of pension shall be such as are agreed upon between himself and the Board, being new rights that are the actuarial equivalent of the transferred right as at the date of the commencement of this subsection.
- (1B) Where any employee, referred to in subsection (1), failed to transfer his right to the Board within the time specified in that subsection, he may, within twelve months after the commencement of this subsection, make application to the Board to transfer that right to the Board and to receive a grant of new rights of pension in accordance with subsection (1).
- (1C) A person, having such a right as is referred to in subsection (1), who became or becomes an employee after the commencement of this Act, may, within twelve months after the commencement of this subsection, or of the commencement of his employment, whichever is the later, make application to the Board to transfer that right to the Board and to receive a grant of new rights of pension in accordance with subsection (1).
- (2) Notwithstanding anything in the preceding provisions of this section, an employee is not entitled to make an application under subsection (1C) after 31 July 1976 and:
 - (a) any application made under that subsection on or after 1 July 1976 and on or before 31 July 1976 shall be made to the Commissioner for Superannuation and this section shall have effect in relation to the application as if references in this section to the Board were references to the Commissioner for Superannuation; and
 - (b) any application made under that subsection after the pay-day last preceding 1 July 1976 and on or before 31 July 1976 shall be deemed to have been made on that pay-day.

73 Increase in certain pensions

- (1) The rate of pension payable to a person under sections 71 or 72 (not being a pension for which contributions were made to a State Fund as defined by section 101) shall, subject to subsection (2), be increased:
 - (a) if the rate of the pension does not exceed \$520 per annum—by one-fifth;
 - (b) if the rate of pension exceeds \$520 per annum but does not exceed \$1300 per annum—by \$104 per annum; or
 - (c) if the rate of pension exceeds \$1300 per annum but is less than \$1404 per annum—by such sum as will increase the rate of that pension to \$1404 per annum.
- (2) The rate of pension payable to the widow of a person who, but for his death, would have been entitled to receive a pension under sections 71 or 72 (not being a pension for which contributions were made to a State Fund as defined by section 101) shall be increased:
 - (a) if the rate of the pension does not exceed \$260 per annum—by one-fifth;
 - (b) if the rate of the pension exceeds \$260 per annum but does not exceed \$650 per annum—by \$52 per annum; or
 - (c) if the rate of the pension exceeds \$650 per annum but is less than \$702 per annum—by such sum as will increase the rate of that pension to \$702 per annum.
- (3) For the purposes of this section, the rate of pension payable under section 71 or 72 includes the amount of the increase in the pension effected by section 31A of the *Superannuation Act 1948* or, in the case of a pension which becomes payable after the commencement of this section, the amount by which the rate of pension would have been increased under section 31A of that Act if the pension had become payable immediately before the commencement of this section.
- (4) The Commonwealth shall pay to the Superannuation Fund the amount of the increases of pensions effected by this section.

Division 6—Assurance policies

74 Transfer of policies to Board

- (1) Any employee whose life is assured may, with the consent of the Board, transfer the policy (if unencumbered) to the Board or to a person approved by the Board and request the Board to continue the payment of the premiums under the policy.
- (2) Where a transfer is made under subsection (1) the Board shall duly pay the premiums, and, on the maturity of the policy, shall pay to the employee or to his personal representatives to be administered as part of his estate, any sums received on the policy, less the amount of the premiums paid by the Board with compound interest thereon at the specified rate from the respective dates of payment.
- (3) Where an employee desires that his policy be re-transferred to him before maturity, or resigns or retires from the Service, the Board may, on receipt of a request for re-transfer, or upon his resignation or retirement, re-transfer the policy to the employee upon payment to the Board of the amount of premiums paid by the Board, with compound interest thereon at the specified rate from the respective dates of payment.
- (4) For the purposes of subsections (2) and (3), *the specified rate* means, in relation to any period, the rate of four per centum per annum or such rate as the Superannuation Fund Investment Trust determines in respect of that period.
- (5) Subsection (1) ceases to have effect on and from 1 July 1976.
- (6) Upon the commencement of the *Superannuation Act 1976*, a policy that has been transferred to the Board and has not been re-transferred by the Board shall, by force of this subsection, be transferred to the Superannuation Fund Investment Trust and, after the commencement of that Act, any reference in subsections (2) and (3) to the Board shall, in the application of those subsections to

the policy, be read as a reference to the Superannuation Fund
Investment Trust.

Part V—The Provident Account

79 Contributors to Provident Account

- (1) The following persons shall be contributors to the Provident Account:
 - (a) employees who, by reason of the operation of section 5 or section 119M, are accepted as contributors to the Provident Account; and
 - (b) employees who elect under section 81 to contribute to the Provident Account.
- (2) Where:
 - (a) a person who has become a contributor to the Provident Account otherwise than by virtue of section 81 applies to the Board to be allowed to contribute to the Fund under Part III;
 - (b) the person has undergone a medical examination by a legally qualified medical practitioner approved by the Board and a report of the result of the examination has been furnished by the medical practitioner to the Board; and
 - (c) the Board is satisfied, after considering the report of the medical practitioner, that the health and physical fitness of the person are such as to justify his being accepted as a contributor to the Fund under Part III;the Board may allow him to contribute to the Fund under Part III.
- (3) Where, in pursuance of subsection (2), the Board decides to allow a contributor to the Provident Account to contribute to the Fund under Part III:
 - (a) he shall, as from the date of the decision of the Board, make no further contributions to the Provident Account, and he ceases to be entitled to any benefit (not being a refund of contributions) that would otherwise be payable from the Provident Account;

Section 79A

- (b) he is entitled to a refund of the contributions paid to the Provident Account, together with compound interest on those contributions at the prescribed rate; and
 - (c) subject to Division 2 of Part XA, he shall contribute to the Fund under Part III as from the date of the decision of the Board or, if that date is not a pay-day, the next succeeding pay-day.
- (4) The Board shall not exercise its powers under subsection (2) in relation to a person who is a contributor to the Provident Account except in pursuance of an application made by the person before 13 February 1976.
- (5) Where, on or after 13 February 1976 but before 30 April 1976, a person who is a contributor to the Provident Account makes application to the Board for the Board to exercise its powers in relation to him under subsection (2) and the application arose out of or is otherwise related to a communication made to the Board by the person before 13 February 1976, the Board may, for the purposes of subsection (4), treat the application as having been made before that last-mentioned date.
- (6) Where an application made to the Board under subsection (2) has not been determined by the Board before 1 July 1976, the Commissioner for Superannuation may exercise the powers of the Board under this section in relation to the application.
- (7) Where, after the pay-day last preceding 1 July 1976, the Board or the Commissioner for Superannuation decides, under subsection (2), to allow a contributor to the Provident Account to contribute to the Fund under Part III, the decision shall be deemed to have been made on that pay-day.

79A Contributions not payable on or after 1 July 1976

Contributions shall not be made under this Part on or after 1 July 1976 except contributions the obligation for the payment of which came into existence before 1 July 1976.

Section 80

80 Contributions to Provident Account

- (1) The contributions of a contributor to the Provident Account:
 - (a) shall be at the rate of 10 cents for each \$2 or part of \$2 of each fortnightly payment of his salary; and
 - (b) shall be deducted from his salary at each payment of salary.
- (2) A contributor to the Provident Account shall contribute to that Account as from the date from which he would have been required, under section 19, to contribute to the Superannuation Fund if he had become a contributor to that Fund.
- (3) Where the salary of a contributor to the Provident Account is increased, contributions payable by him shall be payable as from the date from which the increased salary is payable.
- (4) Where a contributor to the Provident Account is on leave of absence on the ground of illness, either without pay or at less than full pay, he is liable to pay the contributions which he would have been liable to pay if he had not been absent, but the Board may, upon his application, permit him to pay those contributions in such smaller sums and during such periods as the Board approves.
- (5) Where a contributor to the Provident Account is on leave of absence without pay otherwise than on the ground of illness:
 - (a) if the leave is not required, under the conditions of his employment, to be treated as not forming part of the period of his service—he is liable to pay the contributions that he would have been liable to pay if he had not been absent; and
 - (b) in any other case—he is not liable or entitled to pay contributions during the period of leave.
- (6) The fortnightly salary of a contributor to the Provident Account who is paid salary in respect of periods other than a fortnight shall, for the purposes of this section, be ascertained as prescribed.

80A Obligation to make contributions where salary increased after 4 February 1976

- (1) Where the salary of a contributor to the Provident Account is increased and the increased salary is payable from a date after 4 February 1976, then, subject to subsection (2), the increase shall be disregarded for the purposes of subsection (3) of section 80.
- (2) Where:
 - (a) a contributor to the Provident Account ceases to be an employee after 4 February 1976 and before 1 July 1976 otherwise than by reason of death and:
 - (i) benefit is payable to him under section 82; or
 - (ii) he makes an election under section 119U; or
 - (b) a contributor to the Provident Account dies after 4 February 1976 and before 1 July 1976 and benefit is payable in respect of him under section 83;subsection (1) does not apply, and shall be deemed not to have applied, to or in relation to him.

81 Election to contribute to Provident Account

- (1) Any contributor to the Superannuation Fund or any employee who would, but for this section, be required to become a contributor to the Superannuation Fund, whose contributions for his first two units:
 - (a) are or would be at a rate in excess of the rate prescribed for the age of forty-five years based on a retiring age of sixty-five years; and
 - (b) exceed, or would exceed, an amount equal to five per centum of his salary;may, within six months after the date of commencement of this section, or of the commencement of his employment, whichever is the later, elect to contribute to either the Superannuation Fund or the Provident Account.
- (2) Where a contributor to the Superannuation Fund elects in pursuance of subsection (1) to contribute to the Provident Account:

Section 82

- (a) he shall, as from the date on which he so elects, make no further contributions to the Superannuation Fund and shall cease to be entitled to any pension or benefit which would otherwise be payable from the Superannuation Fund; and
 - (b) the Board shall make such adjustment of contributions as, in its opinion, is necessary by reason of the election of the contributor to contribute to the Provident Account.
- (3) A person is not entitled to make an election under this section after the pay-day last preceding 1 July 1976.

82 Payments on retirement

- (1) Subject to this Act, where a contributor to the Provident Account retires or is retired on or after having attained the age of sixty years or where his services are terminated:
 - (a) on the ground of invalidity; or
 - (b) owing to retrenchment;there shall be paid to him a sum equal to three times the aggregate of:
 - (c) the contributions paid by him to the Provident Account; and
 - (d) compound interest on those contributions at the prescribed rate.
- (2) Where the sum payable under subsection (1) is less than one-half of the salary payable to a contributor to the Provident Account at the date of his retirement, the sum payable to the contributor to the Provident Account shall be a sum equal to one-half of the salary payable to him at that date.
- (4) Subsection (2) does not apply in relation to a person who has become or becomes a contributor to the Provident Account after the commencement of the *Superannuation Act 1946* and retires or is retired on or after reaching the age of sixty years.
- (5) Where a contributor to the Provident Account has been paid a sum under subsection (2) and he again becomes a contributor to the Provident Account, that subsection shall not apply to any

subsequent payment to which he becomes entitled under this section.

- (6) This section does not apply to a contributor to the Provident Account who retires or is retired, or whose services are terminated, on or after 1 July 1976.

83 Payment on death of contributor with dependants

- (1) On the death of a contributor to the Provident Account before retirement, there shall be paid to:
- (a) if the contributor is survived by a widow, or is survived by a widower who, in the opinion of the Board, was wholly or substantially dependent upon the contributor immediately before the contributor's death—the widow or widower; or
 - (b) if paragraph (a) does not apply but the contributor is survived by children of the contributor or of the contributor's spouse who are eligible children—those children;
- a sum equal to three times the aggregate of:
- (c) the contributions paid by the contributor to the Provident Account; and
 - (d) compound interest on those contributions at the prescribed rate.
- (2) Where the sum payable under subsection (1) is less than one-half of the salary payable to the contributor to the Provident Account at the date of the contributor's death, the sum payable to the widow, widower or children, as the case may be, shall be a sum equal to one-half of that salary.
- (3) Where an amount is payable under this section to children, the amount shall be divided equally amongst those children.
- (4) This section does not apply in respect of a contributor to the Provident Account who, on or after 1 July 1976, dies before retirement.

Section 83A

83A Payment on death or invalidity in certain circumstances

- (1) Where:
- (a) within three years after a contributor to the Provident Account became such a contributor, he dies or his services are terminated on the ground of invalidity;
 - (b) the Board is satisfied that the death or invalidity was caused, or substantially contributed to, by a physical or mental condition that, to the knowledge of the contributor, existed at the time when he underwent the medical examination referred to in subsection (1) or subsection (2) of section 5; and
 - (c) the contributor did not disclose the existence of the condition to the person who made the examination or made or furnished a false or misleading statement to that person in respect of the condition;

sections 82 and 83 do not apply but there is payable to the contributor or to his personal representatives, as the case may be, an amount equal to the amount of the contributions paid by him under this Act together with compound interest on those contributions at the prescribed rate.

- (2) Where a contributor to the Provident Account is a prescribed employee within the meaning of Division 3 of Part VIIA, subsection (1) applies to and in relation to the contributor as if:
- (a) the reference in paragraph (a) of that subsection to the period of 3 years after the contributor became such a contributor were a reference to the period of 3 years after the contributor's obligation to contribute to a State Fund within the meaning of Part VIIA came or last came into existence; and
 - (b) the references in paragraphs (b) and (c) of that subsection to the medical examination referred to in subsection (1) or (2) of section 5 were references to the medical examination by virtue of the results of which the contributor became or last became a contributor to the State Fund.

Section 84

- (3) This section does not apply in respect of a contributor to the Provident Account who dies or whose services are terminated on or after 1 July 1976.
- (4) On and after 1 July 1976, the reference in subsection (1) to the Board shall be read as including a reference to the Commissioner for Superannuation.

84 Payment on death of contributor to Provident Account without dependants

- (1) Where:
 - (a) a contributor to the Provident Account dies before retirement; and
 - (b) an amount is not payable under this Act upon his or her death to the widow or widower of the contributor or to any child;there shall be paid to the personal representatives of the contributor, or, if there are no such personal representatives, to such persons, if any, as the Board determines, an amount equal to the amount of the contributions paid by the contributor to the Provident Account together with compound interest on the amount of those contributions at the prescribed rate.
- (2) This section does not apply in respect of a contributor to the Provident Account who dies on or after 1 July 1976.
- (3) On and after 1 July 1976, the reference in subsection (1) to the Board shall be read as including a reference to the Commissioner for Superannuation.

85 Payments on resignation or dismissal

- (1) Where a contributor to the Provident Account resigns or is discharged or is dismissed there shall be paid to him an amount equal to the contributions paid by him to the Provident Account together with compound interest thereon at the prescribed rate.

Section 86

- (2) This section does not apply to a contributor to the Provident Account who resigns, or is discharged or dismissed, on or after 1 July 1976.

86 Certain contributors to the Provident Account who change the nature of their employment to continue as contributors

Where:

- (a) the employment of a contributor to the Provident Account terminates or is terminated; and
- (b) immediately after the day on which his employment terminates or is terminated, he becomes employed by the Commonwealth or by an approved authority on terms that require him to give the whole of his time to the duties of his employment;

he shall be deemed not to have ceased, by reason of that termination of his employment, to be a contributor to the Provident Account or to be, or to be deemed to be, an employee.

87 Retrenchment

Subject to section 87B, the compulsory termination of the service of a contributor to the Provident Account for the reason that his service or position is not necessary shall, for the purposes of this Act, be deemed to be retrenchment.

87A Dismissal

Subject to section 87B, the compulsory termination (however expressed) of the service of a contributor to the Provident Account other than retirement or retrenchment shall, for the purposes of this Act, be deemed to be dismissal.

Section 87B

87B Compulsory termination of service of certain contributors to Provident Account for whom no retiring age is fixed by law

- (1) Subject to this section, the compulsory termination (however expressed) of the service of a contributor to the Provident Account who has attained the age of sixty years and in respect of whom an age for retirement is not fixed by law shall, for the purposes of this Act, be deemed to be retirement.
- (2) Subsection (1) does not apply where the Board is satisfied that the service of the contributor was compulsorily terminated by reason of his having been guilty of misconduct or by reason of his having been convicted of an offence against a law of the Commonwealth or of a State or Territory.
- (3) For the purposes of subsection (2), the service of a contributor to the Provident Account who was employed in a temporary capacity under section 82 of the *Public Service Act 1922-1964* shall be deemed to have been compulsorily terminated by reason of his having been guilty of misconduct if his services were dispensed with under that Act on the ground that he has been guilty of conduct that, if he were an officer of the Public Service of the Commonwealth, would have constituted an offence specified in subsection (1) of section 55 of that Act.
- (4) On and after 1 July 1976, the reference in subsection (2) to the Board shall be read as including a reference to the Commissioner for Superannuation.

87C Voluntary termination of service

Voluntary termination (however expressed) of service by a contributor to the Provident Account who is not entitled to retire shall, for the purposes of this Act:

- (a) in the case of a contributor who has not attained the age of sixty years—be deemed to be resignation; and
- (b) in any other case—be deemed to be retirement.

Section 87D

87D Holders of statutory offices

The cessation of the employment by the Commonwealth of a contributor to the Provident Account, being a contributor who is the holder of a statutory office under the Commonwealth, by reason of the expiration of the term of his appointment to that office shall, for the purposes of this Act:

- (a) in the case of a contributor who has not attained the age of sixty years and does not desire to be re-appointed to that office—be deemed to be discharge;
- (b) in the case of any other contributor who has not attained the age of sixty years—be deemed to be retrenchment; and
- (c) in the case of a contributor who has attained the age of sixty years—be deemed to be retirement.

88 Rights of contributors to Provident Account who resign to contest elections

- (1) This section applies to a person who, being a contributor to the Provident Account, voluntarily terminates his service before 1 July 1976 in order to become a candidate for election as a member of a House of the Parliament of Australia or of a State or of the Legislative Assembly of the Northern Territory or a legislative or advisory body for another Territory prescribed for the purposes of section 47C of the *Public Service Act 1922-1974*, but so applies only if the termination took effect not earlier than one month before the day on which nominations for the election closed.
- (2) Where a person to whom this section applies dies on or before the day of the declaration of the result of the election, he shall be deemed not to have ceased, by reason of the termination of his service, to be a contributor to the Provident Account or to be, or to be deemed to be, an employee.
- (3) Where a person to whom this section applies and who was a candidate at the election but failed to be elected:
 - (a) dies within the period of two months after the day of the declaration of the result of the election; or

Section 88

- (b) applied within that period to become employed by the Commonwealth or by an approved authority in employment the terms of which would require him to give the whole of his time to the duties of his employment and dies before the application is determined or, if the application is granted, before becoming so employed;

he shall be deemed not to have ceased, by reason of the termination of his service, to be a contributor to the Provident Account or to be, or to be deemed to be, an employee.

(4) Where:

- (a) the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) is satisfied that, if a person to whom this section applies had not terminated his service, his services would, at a time (in this subsection referred to as ***the relevant time***) within the period that commenced on the day after the day of the termination and ended on the day of the declaration of the result of the election, have been terminated on the ground of invalidity; and
- (b) he was not a candidate at the election by reason of the invalidity or was such a candidate but failed to be elected;

he shall be deemed not to have ceased, by reason of the termination of his service, to be a contributor to the Provident Account or to be, or to be deemed to be, an employee but his services shall be deemed to have been terminated at the relevant time on the ground of invalidity.

(5) Where:

- (a) a person to whom this section applies and who was a candidate at the election but failed to be elected does not apply, within two months after the day of the declaration of the result of the election, to become employed by the Commonwealth or by an approved authority in employment the terms of which would require him to give the whole of his time to the duties of his employment; and
- (b) the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) is satisfied that, if he had not terminated his service, his services would, at a time (in this subsection

Section 88

referred to as *the relevant time*) within that period, have been terminated on the ground of invalidity;

he shall be deemed not to have ceased, by reason of the termination of his service, to be a contributor to the Provident Account or to be, or to be deemed to be, an employee but his services shall be deemed to have been terminated at the relevant time on the ground of invalidity.

- (6) Where a person to whom this section applies and who was a candidate at the election but failed to be elected applies, within two months after the day of the declaration of the result of the election, to become employed by the Commonwealth or by an approved authority in employment the terms of which would require him to give the whole of his time to the duties of his employment and the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) is satisfied that, if he had not terminated his service:
- (a) in the case of a person whose application is rejected—his services would, at a time (in this subsection referred to as *the relevant time*) within the period that commenced on the day after the day of the declaration of the result of the election and ended on the day of the rejection, have been terminated on the ground of invalidity;
 - (b) in the case of a person whose application has been granted but who has not become employed by the Commonwealth or by that authority—his services would, at a time (in this subsection also referred to as *the relevant time*) within the period that commenced on the day after the day of the declaration of the result of the election and ended on the day on which he was required to commence his employment with the Commonwealth or the authority, have been terminated on the ground of invalidity; or
 - (c) in the case of a person whose application has not been determined—his services would, at a time (in this subsection also referred to as *the relevant time*) after the day of the declaration of the result of the election, have been terminated on the ground of invalidity;

Section 88

then he shall be deemed not to have ceased, by reason of the termination of his services, to be a contributor to the Provident Account or to be, or to be deemed to be, an employee but his services shall be deemed to have been terminated at the relevant time on the ground of invalidity.

- (7) If an amount was paid under section 82 or section 85 to a person to whom this section applies upon the termination of his service, any amount payable to or in respect of him under this Act by reason of the operation of a preceding provision of this section shall be reduced by an amount equal to the amount so paid.
- (8) Where:
- (a) a person to whom this section applies was a candidate at the election but failed to be elected;
 - (b) on application made by him within two months after the day of the declaration of the result of the election, he becomes employed by the Commonwealth or by an approved authority on terms that require him to give the whole of his time to the duties of his employment; and
 - (c) an amount equal to the amount paid to him under section 82 or section 85 upon the termination of his service is paid to the Commissioner for Superannuation before the expiration of that period or within such further period as the Board (or, on and after 1 July 1976, the Commissioner for Superannuation) allows;
- he shall be deemed not to have ceased, by reason of the termination of his service, to be a contributor to the Provident Account or to be, or to be deemed to be, an employee.
- (9) Where a person is to be deemed, by virtue of the preceding provisions of this section, not to have ceased, by reason of the termination of his service, to be a contributor to the Provident Account or to be, or to be deemed to be, an employee, he shall be deemed to have received salary from the time of the termination of his service to the time of his death, the time at which his services are to be deemed to have been terminated on the ground of invalidity or the time of the commencement of his employment by

Section 89

the Commonwealth or by the authority, as the case may be, at the rate at which he would have received salary if he had not terminated his service.

- (10) The Commissioner for Superannuation shall pay amounts paid to him under subsection (8) into the new Superannuation Fund, and an amount, or the sum of the amounts, paid to the Commissioner for Superannuation under that subsection in respect of an amount paid to a person under section 82 and paid by the Commissioner into the new Superannuation Fund shall, to the extent that it exceeds the difference between the amount so paid to the person and the amount paid out of the Consolidated Revenue Fund in respect of the amount so paid to the person, be paid from the new Superannuation Fund to the Commonwealth.

89 Payment to other person

Where in the opinion of the Commissioner for Superannuation any payment under this Part should be made to a person other than the person specified, the Commissioner for Superannuation may, subject to this Act, authorize payment to that other person accordingly.

90 Rate of interest

- (1) For the purposes of this Part, the prescribed rate of compound interest is a rate determined in accordance with this section.
- (2) In respect of contributions that became payable not later than 30 June 1957, the rate is, in respect of any period that ended on or before that date, three per centum per annum.
- (3) In respect of contributions referred to in subsection (2), and in respect of contributions that became or become payable after 30 June 1957, the rate is, in respect of any period that commenced or commences after that date, being a period that is a financial year or a part of a financial year, the rate of interest prescribed by the regulations in respect of that financial year or, if a rate of interest is not prescribed by the regulations in respect of that financial year,

Section 91

the rate of interest that is prescribed by the regulations in respect of the last preceding financial year in respect of which a rate of interest is prescribed by the regulations.

- (4) In making a regulation prescribing a rate of interest in respect of a financial year for the purposes of subsection (3), the Governor-General is not required to act on the recommendation of the Board but he shall not make a regulation prescribing a rate of interest in respect of a financial year unless the Board has furnished a report to the Minister specifying:
- (a) the average rate of interest that is determined by the Board to have been earned by the Fund in that financial year; and
 - (b) the rate of interest that, in the opinion of the Board, should, having regard to that average rate of interest and to such other matters as the Board thinks relevant, be prescribed in respect of that financial year.
- (5) Subsection (4) does not apply to the making of a regulation prescribing the rate of interest in respect of the financial year ending on 30 June 1976, but the Governor-General shall not make such a regulation unless the Superannuation Fund Investment Trust has furnished a report to the Minister specifying:
- (a) the average rate of interest that is determined by the Trust to have been earned by the Fund in that financial year; and
 - (b) the rate of interest that, in the opinion of the Trust, should, having regard to the average rate of interest and to such other matters as the Trust thinks relevant, be prescribed in respect of that financial year.

91 Commencement of benefit

- (1) Where, in pursuance of this Part, an employee becomes liable to contribute to the Provident Account, he shall be deemed to be such a contributor as from the date when he becomes liable so to contribute, but if any benefit becomes payable to or in respect of that contributor before he has actually commenced to make contributions or additional contributions, there shall be deducted from the benefit such contributions as are due by him or, if a

Section 92

pay-day has not occurred before the benefit becomes payable, one fortnightly contribution.

- (2) Where a contribution is, or contributions are, required to be deducted from a benefit under subsection (1), that contribution or those contributions shall, for the purposes of determining the amount of that benefit, be deemed to be a contribution or contributions made to the Provident Account.

92 Payments out of Consolidated Revenue Fund to Provident Account

- (1) In respect of a payment made under subsection (1) of section 82 or subsection (1) of section 83, the Commonwealth shall pay to the Provident Account an amount equal to two-thirds of the payment.
- (2) In respect of a payment made under subsection (2) of section 82 or subsection (2) of section 83, the Commonwealth shall pay to the Provident Account an amount equal to the sum of:
 - (a) two-thirds of the amount (in paragraph (b) referred to as *the base amount*) that would have been the amount of the payment if the payment had been made under subsection (1) of section 82 or subsection (2) of section 83; and
 - (b) the amount by which the amount of the payment exceeds the base amount.
- (3) This section does not have effect on and after 1 July 1976.

93 Determination of annual salary

- (1) For the purposes of this Part, other than paragraph (b) of subsection (1) of section 80, the salary of a contributor to the Provident Account shall be taken to be his annual salary.
- (2) In ascertaining the annual salary of a contributor to the Provident Account for the purposes of this section:
 - (a) subject to paragraph (b), if he is not receiving remuneration at the maximum rate applicable to his office or position, he

Section 93

shall be deemed to be receiving remuneration at that maximum rate; and

- (b) if he has not attained the age of twenty-one years and occupies an office or position in respect of which the remuneration varies according to the age of the occupant, paragraph (a) does not apply, but, in the case of such a contributor to the Provident Account who has not attained the age of twenty years, he shall be deemed to be receiving remuneration at the rate that would be applicable to him if he had attained the age of twenty years.

Part VA—Family law superannuation splitting

Division 1—Preliminary

93DA Definitions

In this Part, unless the contrary intention appears:

associate pension means an associate pension under section 93DB.

base amount means:

- (a) for a splitting agreement—the base amount specified in, or calculated under, the agreement; or
- (b) for a splitting order—the amount allocated under subsection 90XT(4) of the *Family Law Act 1975*.

family law value means the amount determined in accordance with regulations under the *Family Law Act 1975* that apply for the purposes of paragraph 90XT(2)(a) of the *Family Law Act 1975*. In applying those regulations, the relevant date is taken to be the date on which the operative time occurs.

Note: This amount is determined by applying those regulations, whether or not an order has been made under subsection 90XT(1) of the *Family Law Act 1975*.

member spouse has the same meaning as in Part VIIIB of the *Family Law Act 1975*.

non-member spouse has the same meaning as in Part VIIIB of the *Family Law Act 1975*.

non-standard pension means a pension under this Act other than a standard pension.

operative time, in relation to a splitting agreement or splitting order, means the time that is the operative time for the purposes of Part VIIIB of the *Family Law Act 1975* in relation to a payment split under the agreement or order.

Section 93DA

Orders means Orders under section 93DE.

original interest means a superannuation interest to which section 93DB applies.

payment split has the same meaning as in Part VIIIB of the *Family Law Act 1975*.

splitting agreement means:

- (a) a superannuation agreement (within the meaning of Part VIIIB of the *Family Law Act 1975*); or
- (b) a flag lifting agreement (within the meaning of Part VIIIB of the *Family Law Act 1975*) that provides for a payment split.

splitting order has the same meaning as in Part VIIIB of the *Family Law Act 1975*.

splitting percentage means:

- (a) for a splitting agreement—the percentage specified in the agreement under subparagraph 90XJ(1)(c)(iii) of the *Family Law Act 1975*; or
- (b) for a splitting order—the percentage specified in the order under subparagraph 90XT(1)(b)(i) of the *Family Law Act 1975*.

standard pension means any of the following:

- (a) a pension under section 37 or 38;
- (b) a pension under section 46, section 47 (other than subsection (4)), section 48AA or section 48AB (other than in relation to subsection 47(4) or section 48);
- (c) a benefit under subsection 48C(3) that consists of regular payments;
- (d) an associate pension.

superannuation interest has the same meaning as in Part VIIIB of the *Family Law Act 1975*.

transfer amount means:

Section 93DA

- (a) if a splitting percentage applies—the amount calculated by multiplying the splitting percentage by the family law value;
or
- (b) otherwise—the base amount.

Division 2—Benefits for non-member spouse

93DB Associate pension for non-member spouse

- (1) This section applies to a superannuation interest under this Act (the *original interest*) if:
 - (a) the Commissioner receives a splitting agreement or splitting order in respect of the original interest; and
 - (b) the original interest is not:
 - (i) an entitlement to a pension under subsection 47(4) or section 48; or
 - (ii) an entitlement to deferred benefits under section 119T; and
 - (c) the member spouse and the non-member spouse are both alive at the operative time; and
 - (d) if a base amount applies—the base amount at the operative time is not more than the family law value.
- (2) The non-member spouse is entitled to an associate pension from the operative time, at the rate calculated under the Orders by reference to the transfer amount.

93DC Commutation of small associate pension

- (1) If the annual rate of associate pension to which the non-member spouse becomes entitled is less than the amount determined under the Orders, then the non-member spouse may elect to commute the pension.
- (2) The election must be made in writing to the Commissioner not later than 3 months after the non-member spouse becomes entitled to the pension.
- (3) If the non-member spouse makes the election, then the non-member spouse is entitled instead to a lump sum equal to the transfer amount.

Division 3—Reduction of benefits for member spouse

93DD Reduction of standard pension

- (1) The annual rate of the standard pension that is payable at the operative time in respect of the original interest is reduced to the amount calculated under the Orders.
- (2) The reduction under subsection (1) is to be disregarded in calculating the amount of any non-standard pension that later becomes payable.

Note: For example, the reduction will be disregarded in calculating the amount of a pension under section 48 payable in respect of a child of the member spouse after the member spouse's death.

Division 4—Miscellaneous

93DE Ministerial Orders

- (1) The Minister may, by legislative instrument, make Orders prescribing matters required or permitted by this Part to be prescribed.
- (2) Despite anything in regulations made for the purposes of paragraph 44(2)(b) of the *Legislation Act 2003*, section 42 (disallowance) of that Act applies to an Order made under subsection (1) of this section.

Part VIA—Special provisions in relation to certain employees formerly in private employment

Division 1—Preliminary

100A Interpretation

- (1) In this Part, unless the contrary intention appears:

member, in relation to a superannuation scheme applying in relation to any employment, means a person in respect of whom benefits are payable under the superannuation scheme that applies to him, by reason of his being employed in that employment, whether or not he is required to make contributions under the scheme.

prescribed amount, in relation to a member, means the amount paid to the member from the superannuation scheme applying to his employment upon his ceasing to be employed in that employment, other than any amount so paid:

- (a) that was paid by him to the superannuation scheme as contributions to the scheme by way of voluntary savings; or
- (b) that is of a kind determined by the Board to be excluded from the prescribed amount.

relevant date, in relation to a relevant employee, means the date on which he becomes employed by the Commonwealth or by an approved authority.

relevant employee means a person who:

- (a) becomes employed by the Commonwealth or by an approved authority before 1 July 1976 in circumstances specified by the Minister by determination in writing made for the purposes of this definition, whether before or after the person becomes so employed; and

Section 100A

- (b) was, immediately before the relevant date, a member of a superannuation scheme applying in relation to his employment.

rules, in relation to a superannuation scheme, means the rules governing the operation of the scheme, whether contained in a law or in a trust deed or other instrument.

superannuation scheme means a superannuation or retirement scheme applying to persons by reason of their being employed in certain employment, other than a scheme established under the law of a State to provide superannuation or other similar benefits for persons employed in the Public Service, the Railway Service or any other service of that State.

- (2) For the purposes of this Part, a benefit by way of a lump sum shall be deemed to have become payable in respect of a person under a superannuation scheme upon the termination of the person's employment if, upon the termination of that employment, the person has the legal title to a life policy, or is entitled to have the legal title to a life policy assigned to him, being a policy the premiums for which were, while he was employed in that employment, paid in whole or in part by his employer, and, where such a benefit is to be deemed to have become payable, the surrender value of the policy as at the date of the termination of his employment shall be taken to be the amount of that benefit by way of a lump sum.
- (3) In determining, for the purposes of this Part, the number of units of pension (including, where necessary, a fraction of a unit) that will entitle a relevant employee to benefits equivalent to those related to the benefits to which he was entitled under a superannuation scheme, the Board shall disregard:
- (b) the provisions of this Act that authorize the payment, in any circumstances, of benefits to or in relation to the spouse or a dependant of a contributor to the Fund; and
 - (c) the rules of the superannuation scheme that authorize the payment, in any circumstances, of benefits to or in relation to the spouse or a dependant of a member of the scheme.
-

Part VIA Special provisions in relation to certain employees formerly in private employment

Division 1 Preliminary

Section 100A

- (4) In the application of a Part of this Act other than this Part to or in relation to a relevant employee:
- (a) a reference in such a Part to an employee as defined by section 4 shall be read as including a reference to a relevant employee; and
 - (b) a relevant employee shall be deemed to have become an employee for the purposes of this Act on the relevant date.

Division 2—The Superannuation Fund

100B Definition

In this Division, unless the contrary intention appears, *prescribed employee* means a relevant employee who has made an election, and a payment to the Board, in accordance with subsection (2) of section 100C.

100C Contributions for pension by relevant employee

- (1) This Division applies to a relevant employee if the employee was, immediately before he became an employee for the purposes of this Act, a member of a superannuation scheme under which:
 - (a) benefits by way of a pension or of a lump sum were payable to a member of the scheme upon the cessation of his employment by reason of his having attained a specified age, being a pension or lump sum the amount of which was related to the salary payable to him immediately before the cessation of his employment;
 - (b) benefits by way of a pension or of a lump sum, being benefits that were related to the benefits referred to in paragraph (a), were payable to a member of the scheme upon the cessation of his employment by reason of his invalidity; and
 - (c) benefits by way of a pension or of a lump sum, being benefits related to the benefits referred to in paragraph (a), were payable to the dependants of a member of the scheme upon the death of the member.
- (2) A relevant employee to whom this section applies may elect, within 3 months after the relevant date or within such further period as the Board allows, to contribute to the Fund in accordance with this section, and may pay to the Board an amount equal to the prescribed amount within that period or within such further period as the Board allows, but any election made after the pay-day last

Section 100C

preceding 1 July 1976 shall be deemed to have been made on that pay-day.

- (3) Notwithstanding section 5:
- (a) if the superannuation scheme of which a prescribed employee was a member immediately before the relevant date was a scheme under which members were required to make contributions in respect of the benefits to be provided under the scheme—the employee shall be liable to make, and, from and including the relevant date, shall be deemed to have been liable to make, contributions to the Fund for so many units of pension (including, where necessary, a fraction of a unit) as the Board determines will entitle him to benefits equivalent to those to which he would have been entitled if he had continued to contribute to that superannuation scheme at the rate at which he was contributing to that scheme immediately before the relevant date, and his contributions for those units of pension shall be at that rate; or
 - (b) if the superannuation scheme of which a prescribed employee was a member immediately before the relevant date was a scheme under which members were not required to make contributions in respect of the benefits to be provided under the scheme—the employee shall be deemed to be a contributor to the Fund for so many units of pension (including, where necessary, a fraction of a unit) as the Board determines will entitle him to benefits equivalent to those to which he would have been entitled if he had continued to be a member of that superannuation scheme and had continued to be remunerated at the rate at which he was being remunerated immediately before the relevant date, and he is not required to make any contributions for those units of pension.
- (4) Where the number of units of pension for which a prescribed employee is, upon becoming an employee for the purposes of this Act, liable to contribute to the Fund by virtue of section 20 exceeds the number of units of pension for which he is liable to contribute, or is to be deemed to be a contributor, to the Fund by virtue of

Section 100C

subsection (3) that subsection does not affect his liability to contribute for the excess (in this subsection referred to as the additional units of pension), but, if he attained the age of 40 years before the relevant date, section 20A applies to and in relation to those additional units of pension as if they were units of pension for which he is required to contribute by reason of an increase in his salary since the attainment by him of the age of 40 years.

- (5) Where, immediately before the relevant date, the benefits for which a prescribed employee was entitled to contribute to the superannuation scheme applicable to him exceeded the benefits for which he was contributing to that scheme:
- (a) subsection (4) applies in relation to him as if the reference to the number of units of pension for which he is liable to contribute or is to be deemed to be a contributor to the Fund by virtue of subsection (3) were a reference to the number of units of pension (including, where necessary, a fraction of a unit) determined by the Board to be the number of units that will entitle him to benefits equivalent to those first-mentioned benefits; and
 - (b) subject to subsection (6), he may, at any time while he is a contributor to the Fund, but not later than 12 February 1976, elect to contribute to the Fund for so many additional units of pension (including, where necessary, a fraction of a unit) as the Board determines to be the number of units that will entitle him to benefits equivalent to that excess.
- (6) An election under paragraph (b) of subsection (5) does not have effect in relation to a prescribed employee unless, not later than 6 months after the date on which the election is made, he satisfies the Board that he is not suffering from any physical or mental defect (not being a defect that, in the opinion of the Board, is a result of the service of the employee as a member of the Forces as defined in subsection (2) of section 147) likely to render him incapable of performing his duties before he attains the maximum age for retirement.

Section 100C

- (7) A prescribed employee to whom this section applies shall, for the purposes of this Act, be deemed to be a contributor:
- (a) in the case of an employee who was, immediately before the relevant date, a member of a superannuation scheme under the rules of which benefits were payable to him upon his retiring at the age of 60 years or at an earlier age—at rates based on a retiring age of 60 years; or
 - (b) in any other case—at rates based on a retiring age of 65 years.
- (8) Subject to subsection (9), where at any time, the number of units of pension for which a prescribed employee is liable to contribute, or is to be deemed to be a contributor, to the Fund under subsection (3) exceeds the number of units of pension for which the employee would, apart from that subsection, be required to contribute under section 20, the employee is not entitled to contribute for any units, other than reserve units, in excess of the first-mentioned number of units.
- (9) Notwithstanding subsection (8) of this section, section 20B applies, subject to subsection (10) of this section, to and in relation to a prescribed employee in respect of a reduction of his salary or of the prescribed amount referred to in section 20.
- (10) Nothing in this Act shall be taken to require or permit a reduction in the number of units of pension for which a prescribed employee is a contributor to a number that is less than the number of units of pension for which he is liable to contribute or for which he is to be deemed to be a contributor, under subsection (3).
- (11) For the purposes of this section, where a prescribed employee was contributing to a superannuation scheme amounts of a kind referred to in paragraph (a) or (b) of the definition of ***prescribed amount*** in subsection (1) of section 100A, the rate at which he was contributing to the scheme does not include the rate at which he was contributing those amounts.

100D Payment of prescribed amount to Board

Upon the payment by a prescribed employee of an amount equal to the prescribed amount to the Board under subsection (2) of section 100C:

- (a) if the superannuation scheme of which the employee was a member immediately before the relevant date was a scheme under which members were required to make contributions in respect of the benefits to be provided under the scheme:
 - (i) an amount equal to so much of the prescribed amount as was based upon the contributions made by him to the superannuation scheme or on interest payable in respect of those contributions shall be paid by the Board to the Fund, or, on or after 1 July 1976, to the new Superannuation Fund, and, when so paid, shall be deemed, for the purposes of this Act, to be contributions made to the Fund by the prescribed employee; and
 - (ii) an amount equal to so much (if any) of the prescribed amount as was not based upon contributions made by him to the superannuation scheme shall be paid by the Board to the Commonwealth; or
- (b) in any other case—the amount of the payment shall be paid by the Board to the Commonwealth.

100E Refunds of contributions to prescribed employees

Where a prescribed employee ceases to be a contributor to the Fund and, by virtue of any provisions in this Act, there is payable to or in relation to him a refund of the contributions paid by him to the Fund:

- (a) there is payable out of the Fund to or in relation to that prescribed employee, in addition to that refund of contributions, an amount equal to the amount that was paid by the Board to the Commonwealth in accordance with subparagraph (ii) of paragraph (a) of section 100D or with paragraph (b) of that section, as the case requires; and

Part VIA Special provisions in relation to certain employees formerly in private employment

Division 2 The Superannuation Fund

Section 100F

- (b) an amount equal to the amount payable out of the Fund in accordance with paragraph (a) is payable to the Fund out of the Consolidated Revenue Fund.

100F Preservation of other superannuation rights

In the application of Division 2 of Part XA to and in relation to a prescribed employee, a reference in that Division to the number of units of pension for which he would, but for that Division, be required to contribute to the Fund shall be read as not including the number of units of pension for which he is contributing to the Fund by virtue of subsection (3), or paragraph (b) of subsection (5), of section 100C.

100G Increased contributions by the Commonwealth

Where a pension becomes payable to or in relation to a prescribed employee, each payment that is required by section 33 to be made by the Commonwealth to the Fund in respect of that prescribed employee shall be increased by such amount (if any) as the Board determines to be necessary by reason of the prescribed employee:

- (a) having contributed to the Fund at rates less than those at which, but for this Part, he would have been required to contribute; or
- (b) being deemed to be a contributor to the Fund in respect of any units of pension by virtue of paragraph (b) of subsection (3) of section 100C.

100H Certain amounts to be paid by the Commonwealth to the Fund

Where, within 5 years after the relevant date, a prescribed employee is retired on the ground of invalidity or of physical or mental incapacity to perform his duties, or a prescribed employee dies and a pension is payable to or in relation to him, the pension shall be paid from the Fund and there is payable to the Fund out of the Consolidated Revenue Fund an amount equal to the amount by which the proportion of each payment of the pension equivalent to

Section 100J

the contributions made by or in respect of the employee is less than the proportion of each payment of the pension that is payable otherwise than by the Commonwealth under section 33.

100J Rights of certain relevant employees

- (1) This section applies to a relevant employee (other than a prescribed employee) who is, or would, but for this section, be, a contributor to the Fund.
- (2) If at any time the number of units of pension for which a relevant employee to whom this section applies would, but for this section, be required by section 20 to contribute to the Fund does not exceed the number of units of pension (including, where necessary, a fraction of a unit) determined by the Board to be the number of units of pension that would entitle that employee to benefits equivalent to the benefits to which he would be entitled under the superannuation scheme applicable to him immediately before the relevant date if he had continued to be a member of that scheme, the employee shall not be required or permitted to contribute to the Fund at that time in respect of units of pension.
- (3) If at any time the number of units of pension for which a relevant employee to whom this section applies would, but for this section, be required by section 20 to contribute to the Fund exceeds the number of units of pension determined by the Board for the purposes of subsection (2) of this section, the employee shall not be required or permitted to contribute to the Fund at that time in respect of a number of units of pension greater than the excess.
- (4) In the application of Division 2 of Part XA to and in relation to a relevant employee to whom this section applies, a reference in that Division to the number of units of pension for which he would, but for that Division, be required to contribute to the Fund shall be read as a reference to the number of units of pension ascertained by subtracting from the number of units of pension for which he would, but for this section and for that Division, be required to contribute to the Fund, the number of units of pension determined by the Board for the purposes of subsection (2).

Division 3—The Provident Account

100K Definition

In this Division, *prescribed employee* means a relevant employee who has made an election, and a payment to the Board, in accordance with section 100L.

100L Contributions by certain relevant employees to Provident Account

- (1) A relevant employee, other than a relevant employee to whom section 100B or 100J applies may elect, within 3 months after the relevant date or within such further period as the Board allows, to contribute to the Provident Account in accordance with this section, and may pay to the Board an amount equal to the prescribed amount within that period or within such further period as the Board allows, but any election made after the pay-day last preceding 1 July 1976 shall be deemed to have been made on that pay-day.
- (2) Notwithstanding section 5, a prescribed employee shall be liable to make, and, from and including the relevant date, shall be deemed to have been liable to make, contributions to the Provident Account in accordance with Part V.
- (3) Upon the payment by a prescribed employee of an amount equal to the prescribed amount to the Board under subsection (1):
 - (a) if the superannuation scheme of which the employee was a member immediately before the relevant date was a scheme under which members were required to make contributions in respect of the benefits to be provided under the scheme:
 - (i) an amount equal to so much of the prescribed amount as was based upon the contributions made by him to the superannuation scheme or on interest payable in respect of those contributions shall be paid by the Board to the Provident Account, or, on or after 1 July 1976, to the

Section 100L

new Superannuation Fund, and, when so paid, shall be deemed, for the purposes of this Act, to be contributions paid to the Provident Account by the employee; and

- (ii) an amount equal to so much (if any) of the prescribed amount as was not based upon contributions made by him to the superannuation scheme shall be paid by the Board to the Commonwealth; or
 - (b) in any other case—the amount of the payment shall be paid by the Board to the Commonwealth.
- (4) Where a sum is payable under section 82 or 83 to or in relation to a prescribed employee, that section shall be read as if the sum referred to in subsection (1) of that section was a sum calculated by adding an amount equal to 3 times the aggregate of:
- (a) the contributions paid by him to the Provident Account under section 80; and
 - (b) compound interest on those contributions at the rate or rates applicable for the purposes of Part V;
- and an amount ascertained by multiplying by the factor applicable in relation to the employee in accordance with subsection (5) the aggregate of the amount paid by the employee to the Board under subsection (1) and compound interest on that amount, in respect of the period that commenced on the date on which the employee paid an amount equal to the prescribed amount to the Board in accordance with subsection (1) and ended on the date on which he ceased to be a contributor to the Provident Account, at the rate or rates applicable for the purposes of Part V.
- (5) For the purpose of subsection (4), the factor applicable in relation to a prescribed employee is a factor determined by the Board to be the appropriate factor having regard to the rules of the superannuation scheme applicable to the employee immediately before the relevant date.
- (6) Where a prescribed employee ceases to be a contributor to the Provident Account in such circumstances that an amount equal to the contributions paid by him to the Provident Account together

Section 100L

with compound interest on the amount of those contributions is payable to or in respect of him under this Act, so much of the amount paid by him to the Board in accordance with subsection (1) as was paid by the Board to the Commonwealth, together with compound interest, in respect of the period that commenced on the date on which the employee paid that amount to the Board and ended on the date on which he ceased to be a contributor to the Provident Account, at the rate or rates applicable for the purposes of Part V is payable to or in respect of him out of the Provident Account.

- (7) Where an amount payable out of the Provident Account is greater than the amount that, but for subsection (4), would be payable, there is payable to the Provident Account by the Commonwealth an amount equal to the difference between the amounts.
- (8) Where an amount is payable out of the Provident Account under subsection (6), there is payable to the Provident Account by the Commonwealth an amount equal to that amount.

Division 4—Miscellaneous

100M Full-time employment otherwise than as contributor to superannuation scheme

Where:

- (a) a person is employed by the Commonwealth as set out in paragraph (a) of subsection (5) of section 4;
- (b) the person became so employed in circumstances specified in a determination made for the purposes of the definition of *relevant employee* in subsection (1) of section 100A; and
- (c) during a continuous period that ended immediately before he became so employed, the person:
 - (i) was employed by the employer by whom he was employed immediately before he became so employed by the Commonwealth;
 - (ii) was required by the terms of his employment to give the whole of his time to the duties of his employment; and
 - (iii) was not a member of a superannuation scheme;

his employment during that period shall be treated, for the purposes of applying subsection (5) of section 4 to and in relation to him, as if it were employment by the Commonwealth.

100N Prescribed employee to furnish Board with authority to obtain certain information

A person who is a prescribed employee for the purposes of Division 2 shall furnish to the Board, before the expiration of 3 months after the date on which he became an employee, or before such time as the Board in special circumstances allows, an authority in writing authorizing the Board to obtain such information from his previous employer or from any person administering the superannuation scheme applicable in relation to his previous employment as the Board considers necessary to

Part VIA Special provisions in relation to certain employees formerly in private employment

Division 4 Miscellaneous

Section 100P

enable it to make determinations under section 100C in respect of the person.

100P References to Board

On and after 1 July 1976, any reference in this Part to the Board shall, unless the context otherwise requires, be read as including a reference to the Commissioner for Superannuation.

Part VII—Special provisions in relation to certain former State employees

101 Definitions

In this Part, unless the contrary intention appears:

State employee means a person who became an employee before 1 November 1951, and was, immediately before becoming an employee, a contributor to a State Fund.

State Fund means any fund or account established under the law of a State to provide superannuation or other similar benefits for persons employed in the State Public Service.

State Public Service means Public, Railway or other Service of a State, and includes, in relation to a person appointed or employed under Division 9A or 9B of Part III of the Commonwealth Public Service Act, any Service which is a State Public Service for the purposes of that Division.

the Commonwealth Public Service Act means the *Commonwealth Public Service Act 1922-1943*, as amended by the *Re-establishment and Employment Act 1945* and the *Commonwealth Public Service Act 1945* or by any later Act.

102 Superannuation rights and obligations of persons formerly employed by States

- (1) Notwithstanding the provisions of section 5, a State employee who, within three months after the date of his becoming an employee, elects to contribute in accordance with this section and pays to the Board the contributions refunded to him from the State Fund upon his resignation from the State Public Service, shall be liable to make, and, from and including that date, shall be deemed to have been liable to make, contributions to the Fund for so many units of pension (including, where necessary, a fraction of a unit) as the

Section 104

Board determines will entitle that employee to benefits equivalent to those to which he would have been entitled if he had continued to contribute to the State Fund at the rate at which he was, immediately prior to that date, contributing to the State Fund, and his contributions for those units of pensions shall be at the same rate.

- (2) Subject to this Act, a State employee referred to in subsection (1) shall for all purposes of this Act be deemed to be a contributor:
 - (a) in the case of a female employee who contributed to a State Fund for pension on retirement at the age of fifty-five years—at rates based on a retiring age of sixty years; and
 - (b) in any other case—at rates based on the same retiring age as the age at which the employee was, under the law of the State, entitled to retire on full pension benefit.
- (4) Nothing in subsection (1) shall affect the obligation of any such State employee to contribute, in accordance with the provisions of this Act, for or in respect of units of pension in excess of those referred to in that subsection but if, at the date of his becoming an employee, he is required by section 20 to contribute for any additional units of pension, he shall not, if he has attained the age of forty years, contribute for or in respect of those units unless, within a period of six months after that date, he satisfies the Board that he is not suffering from any physical or mental defect likely to render him incapable of performing his duties before attaining the maximum age for retirement.

104 Payments on retrenchment, resignation, dismissal or discharge

- (1) In the application of section 50 to a State employee referred to in section 102:
 - (a) the contributions refunded to him and paid by him to the Board in accordance with the provisions of section 102 shall be deemed to be contributions made by him to the Fund; and
 - (b) the period during which he was contributing to a State Fund shall be taken into account as if it were a period during which he was contributing to the Fund.

- (2) In the application of section 51 to a State employee referred to in section 102, the contributions refunded to him and paid by him to the Board in accordance with the provisions of section 102 shall be deemed to be contributions made by him to the Fund.

105 Certain amounts to be paid out of Consolidated Revenue Fund to Superannuation Fund

- (1) Where a State employee referred to in section 102 is retired on the ground of invalidity, or physical or mental incapacity to perform his duties, or dies, within five years after his becoming an employee, any pension payable to or in respect of that State employee under this Act shall be paid from the Fund, and the Commonwealth shall pay to the Fund the amount by which the proportion of the pension equivalent to the contributions made by or in respect of the State employee is less than the amount of the pension.
- (2) This section does not have effect on and after 1 July 1976.

106 Increased contributions out of Consolidated Revenue Fund

- (1) Where any pension becomes payable to or in respect of a State employee referred to in section 102, any payment which the Commonwealth is required, by section 33, to pay to the Fund in respect of that State employee shall be increased by such amount as the Board determines to be necessary by reason of that State employee having made contributions at rates less than the rate specified in the Third Schedule.
- (2) This section does not have effect on and after 1 July 1976.

107 Payment into the Fund of amounts received in respect of past contributions

Any contributions refunded to a State employee and paid by him to the Board in pursuance of section 102 shall be paid into and form part of the Fund.

Part VIIA—Special provisions in relation to certain employees who transfer from State employment

Division 1—Preliminary

107A Interpretation

- (1) In this Part, unless the contrary intention appears:

prescribed amount, in relation to a State employee, means the amount paid to the employee from the State Fund upon his ceasing to be a contributor to that fund other than any amount so paid:

- (a) in respect of contributions paid by him to the State Fund for reserve units of pension;
- (b) in respect of contributions paid by him to the State Fund by way of voluntary savings; or
- (c) that is of a kind determined by the Board to be excluded from the prescribed amount.

relevant date, in relation to a State employee, means the date on which he becomes employed by the Commonwealth or an approved authority.

State employee means a person who:

- (a) becomes employed by the Commonwealth or by an approved authority before 1 July 1976 in such circumstances as are specified by the Minister by a determination in writing made for the purposes of this definition, whether before or after his becoming so employed; and
- (b) was, immediately before the relevant date, a contributor to a State Fund.

Section 107A

State Fund means a fund or account established under the law of a State to provide superannuation or other similar benefits for persons employed in the Public Service, the Railway Service or any other service of that State.

- (2) In this Part, a reference to contributions paid by a State employee to a State Fund for reserve units of pension is a reference to contributions paid by a State employee to a State Fund that are of a similar nature to contributions under this Act for reserve units of pension.
- (3) In determining, for the purposes of this Part, the number of units of pension (including, where necessary, a fraction of a unit) that will entitle a State employee to benefits equivalent to those related to contributions to the State Fund, the Board shall disregard:
 - (b) the provisions of this Act that authorize the payment, in any circumstances, of benefits to or in relation to the spouse or a dependant of a contributor to the Fund; and
 - (c) the rules governing the operation of the State Fund that authorize the payment, in any circumstances, of benefits to or in relation to the spouse or a dependant of a contributor to the State Fund.
- (4) In the application of a Part of this Act other than this Part to or in relation to a State employee:
 - (a) a reference in such a Part to an employee as defined by section 4 shall be read as including a reference to a State employee; and
 - (b) a State employee shall be deemed to have become an employee for the purposes of this Act on the relevant date.

Division 2—The Superannuation Fund

107B Definition

In this Division, unless the contrary intention appears, *prescribed employee* means a State employee who has made an election, and a payment to the Board, in accordance with subsection (2) of section 107C.

107C Contributions for pension by State employees

- (1) This Division does not apply to a State employee whose contributions to the State Fund were of a similar nature to contributions under this Act to the Provident Account.
- (2) A State employee may elect, within 3 months after the relevant date or within such further period as the Board allows, to contribute to the Fund in accordance with this section and may pay to the Board an amount equal to the prescribed amount within that period or within such further period as the Board allows, but any election made after the pay-day last preceding 1 July 1976 shall be deemed to have been made on that pay-day.
- (3) Notwithstanding section 5, a prescribed employee shall be liable to make, and, from and including the relevant date, shall be deemed to have been liable to make, contributions to the Fund for so many units of pension (including, where necessary, a fraction of a unit) as the Board determines to be the number of units that will entitle him to benefits equivalent to those to which he would have been entitled if he had continued to contribute to the State Fund at the rate at which he was contributing to the State Fund immediately before the relevant date, and his contributions for those units of pension shall be at that rate.
- (4) Where a prescribed employee had, in accordance with the law of the State concerned, deferred making certain contributions to the State Fund:

Section 107C

- (a) the number of units of pension to be determined by the Board under subsection (3) in relation to him shall include so many units of pension (including, where necessary, a fraction of a unit) as the Board determines to be the number of units that will entitle him to benefits equivalent to those to which he would have become entitled, under the law of the State as in force immediately before the relevant date, if he had continued to contribute to the State Fund and had paid those deferred contributions, together with any interest payable in respect of those deferred contributions, in accordance with that law as so in force; and
 - (b) pension is not payable in respect of the units of pension determined in accordance with paragraph (a) unless and until there has been paid to the Fund, or, on or after 1 July 1976, to the new Superannuation Fund, for the purposes of this subsection, an amount equal to the sum of the contributions and interest that would, if the employee had continued to be a contributor to the State Fund and had ceased to be such a contributor on the day on which he ceases to be a contributor to the Fund, have been payable to the State Fund in relation to those deferred contributions for the purpose of enabling benefits to be payable in respect of those deferred contributions.
- (5) Where the number of units of pension for which a prescribed employee is, upon becoming an employee for the purposes of this Act, liable to contribute to the Fund by virtue of section 20 exceeds the number of units of pension for which he is liable to contribute to the Fund by virtue of subsection (3) of this section, that subsection does not affect his liability to contribute for the excess (in this subsection referred to as ***additional units of pension***), but, if he attained the age of 40 years before the relevant date section 20A applies to and in relation to those additional units of pension as if they were additional units of pension for which he is required to contribute by reason of an increase in his salary since the attainment by him of the age of 40 years.

Section 107C

- (6) Where, immediately before the relevant date, the benefits for which a prescribed employee was entitled to contribute to the State Fund exceeded the benefits for which he was contributing to that fund:
 - (a) subsection (5) applies in relation to him as if the reference to the number of units of pension for which he is liable to contribute to the Fund by virtue of subsection (3) were a reference to the number of units of pension (including, where necessary, a fraction of a unit) determined by the Board to be the number of units that will entitle him to benefits equivalent to those first-mentioned benefits; and
 - (b) subject to subsection (7), he may, at any time while he is a contributor to the Fund, but not later than 12 February 1976, elect to contribute to the Fund for so many additional units of pension (including, where necessary, a fraction of a unit) as the Board determines to be the number of units that will entitle him to benefits equivalent to that excess.
- (7) An election under paragraph (b) of subsection (6) does not have effect in relation to a prescribed employee unless, not later than 6 months after the date on which the election is made, he satisfies the Board that he is not suffering from any physical or mental defect (not being a defect that, in the opinion of the Board, is the result of the service of the employee as a member of the Forces as defined in subsection (2) of section 147) likely to render him incapable of performing his duties before attaining the maximum age for retirement.
- (8) A prescribed employee shall, for the purposes of this Act, be deemed to be a contributor:
 - (a) in the case of an employee who contributed to the State Fund for pension on retirement at the age of 60 years or of a female employee who contributed to the State Fund for pension on retirement at the age of 55 years—at rates based on a retiring age of 60 years; or
 - (b) in any other case—at rates based on a retiring age of 65 years.

Section 107D

- (9) Subject to subsection (10), where at any time, the number of units of pension for which a prescribed employee is liable to contribute under subsection (3) exceeds the number of units of pension for which the employee would, apart from that subsection, be required to contribute under section 20, the employee is not entitled to contribute for any units, other than reserve units, in excess of the first-mentioned number of units.
- (10) Notwithstanding subsection (9) of this section, section 20B applies, subject to subsection (11) of this section, to and in relation to a prescribed employee in respect of a reduction of his salary or of the prescribed amount referred to in section 20.
- (11) Nothing in this Act shall be taken to require or permit a reduction in the number of units of pension for which a prescribed employee is a contributor to a number that is less than the number of units of pension for which he is liable to contribute under subsection (3).
- (12) For the purposes of this section, a reference to the rate at which a prescribed employee was contributing to the State Fund does not include the rate of any contributions that were being paid by him to the State Fund in relation to an amount of a kind referred to in paragraph (a), (b) or (c) of the definition of *prescribed amount* in subsection (1) of section 107A.

107D Prescribed employees contributing for restricted benefits

- (1) Where a prescribed employee was contributing to the State Fund for benefits declared by the regulations to be restricted benefits:
 - (a) benefits in respect of the units of pension for which he is liable to contribute under this Act are only payable to or in relation to him in the circumstances in which benefits would have been payable to or in relation to him out of the State Fund under the law of the State as in force at the relevant date if he had continued to contribute to the State Fund for those restricted benefits; and
 - (b) the benefits that are payable in respect of those units to or in relation to him in any such circumstances are the benefits

Section 107E

determined by the Board to be the equivalent of the benefits that would be payable to or in relation to him out of the State Fund under the law of the State as in force at the relevant date if he had continued to contribute to the State Fund for those restricted benefits at the same rate as the rate at which he was contributing for them immediately before the relevant date.

- (2) Subsection (1) does not apply to a prescribed employee who has satisfied the Board that he is not suffering from any physical or mental defect likely to render him incapable of performing his duties before attaining the maximum age for retirement.

107E Prescribed amount paid to Board

Upon the payment by a prescribed employee to the Board under subsection (2) of section 107C of an amount equal to the prescribed amount:

- (a) an amount equal to so much of the prescribed amount as was based upon the contributions made by him to the State Fund or on interest payable in respect of those contributions shall be paid by the Board to the Fund, or, on or after 1 July 1976, to the new Superannuation Fund, and, when so paid, shall be deemed, for the purposes of this Act, to be contributions made to the Fund by the prescribed employee; and
- (b) an amount equal to so much (if any) of the prescribed amount as was not based upon contributions made by him to the State Fund shall be paid by the Board to the Commonwealth.

107F Refunds of contributions to prescribed employees

Where a prescribed employee ceases to be a contributor to the Fund and, by virtue of any provision of this Act, there is payable to or in relation to him a refund of the contributions paid by him to the Fund:

- (a) there is payable out of the Fund to or in relation to that prescribed employee, in addition to that refund of contributions, an amount equal to the amount that was paid

Section 107G

by the Board to the Commonwealth in accordance with paragraph (b) of section 107E; and

- (b) an amount equal to the amount payable out of the Fund in accordance with paragraph (a) is payable to the Fund out of the Consolidated Revenue Fund.

107G Preservation of other superannuation rights

In the application of Division 2 of Part XA to and in relation to a prescribed employee, a reference in that Division to the number of units of pension for which he would, but for that Division, be required to contribute to the Fund shall be read as not including the number of units of pension for which he is contributing to the Fund by virtue of subsection (3), or paragraph (b) of subsection (6), of section 107C.

107H Increased contributions by the Commonwealth

Where a pension becomes payable to or in relation to a prescribed employee, each payment that is required by section 33 to be made by the Commonwealth to the Fund in respect of that prescribed employee shall be increased by such amount (if any) as the Board determines to be necessary by reason of the prescribed employee having contributed to the Fund at rates less than those at which, but for this Part, he would have been required to contribute.

107J Certain amounts to be paid by the Commonwealth to the Fund

Where, within 5 years after the relevant date, a prescribed employee is retired on the ground of invalidity or of physical or mental incapacity to perform his duties or a prescribed employee dies, and a pension is payable to or in relation to him, the pension shall be paid from the Fund and there is payable to the Fund out of the Consolidated Revenue Fund an amount equal to the amount by which the proportion of each payment of the pension equivalent to the contributions made by or in respect of the prescribed employee is less than the proportion of each payment of the pension that is payable otherwise than by the Commonwealth under section 33.

Section 107K

107K Rights of certain State employees

- (1) This section applies to a State employee (other than a prescribed employee) who is, or, but for this section, would be, a contributor to the Fund.
- (2) If at any time the number of units of pension for which a State employee to whom this section applies would, but for this section, be required by section 20 to contribute to the Fund does not exceed the number of units of pension (including, where necessary, a fraction of a unit) determined by the Board to be the number of units of pension that would entitle that employee to benefits equivalent to the benefits to which he would be entitled under the law of the State as in force at the relevant date if he had continued to contribute to the State Fund at the rate at which he was contributing to the State Fund immediately before the relevant date, the employee shall not be required or permitted to contribute to the Fund at that time in respect of units of pension.
- (3) If at any time the number of units of pension for which a State employee to whom this section applies would, but for this section, be required by section 20 to contribute to the Fund exceeds the number of units of pension determined by the Board for the purpose of subsection (2), the employee shall not be required or permitted to contribute to the Fund at that time in respect of a number of units of pension greater than the excess.
- (4) In the application of Division 2 of Part XA to and in relation to a State employee to whom this section applies, a reference in that Division to the number of units of pension for which he would, but for that Division, be required to contribute to the Fund shall be read as a reference to the number of units of pension ascertained by subtracting from the number of units of pension for which he would, but for this section and for that Division, be required to contribute to the Fund the number of units of pension determined by the Board for the purpose of subsection (2).

Division 3—The Provident Account

107L Definition

In this Division, unless the contrary intention appears, *prescribed employee* means a State employee who has made an election, and a payment to the Board, in accordance with subsection (2) of section 107M.

107M Provident Account contributions by State employees

- (1) This section applies to a State employee whose contributions to the State Fund were of a similar nature to contributions under this Act to the Provident Account.
- (2) A State employee to whom this section applies may elect, within 3 months after the relevant date or within such further period as the Board allows, to contribute to the Provident Account in accordance with this section and may pay to the Board an amount equal to the prescribed amount within that period or within such further period as the Board allows, but any election made after the pay-day last preceding 1 July 1976 shall be deemed to have been made on that pay-day.
- (3) Notwithstanding section 5, a prescribed employee shall be liable to make, and, from and including the relevant date, shall be deemed to have been liable to make, contributions to the Provident Account in accordance with Part V.
- (4) Upon the payment by a prescribed employee to the Board under subsection (2) of an amount equal to the prescribed amount:
 - (a) an amount equal to so much of the prescribed amount as was based upon the contributions made by him to the State Fund or on interest payable in respect of those contributions shall be paid by the Board to the Provident Account, or, on or after 1 July 1976, to the new Superannuation Fund, and, when so paid, shall be deemed, for the purposes of this Act, to be

Section 107M

- contributions paid to the Provident Account by the employee;
and
- (b) an amount equal to so much of the prescribed amount as was not so based shall be paid by the Board to the Commonwealth.
- (5) Where a sum is payable under section 82 or 83 to or in relation to a prescribed employee, that section shall be read as if the sum referred to in subsection (1) of that section were the sum calculated by adding an amount equal to 3 times the aggregate of:
- (a) the contributions paid by him to the Provident Account under section 80; and
 - (b) compound interest on those contributions at the rate or rates applicable for the purposes of Part V;
- to an amount ascertained in accordance with paragraph (c), (d) or (e), whichever is applicable, that is to say:
- (c) if subsection (6) applies in relation to the employee—an amount ascertained by multiplying by the factor applicable in accordance with subsection (6) in relation to the employee the aggregate of the amount paid to the Provident Account, or to the new Superannuation Fund, in respect of the employee under paragraph (a) of subsection (4) and compound interest on that amount as provided in subsection (8);
 - (d) if subsection (7) applies in relation to the employee—in respect of each part, as determined in accordance with subsection (7), of the amount paid by the Board to the Provident Account, or to the new Superannuation Fund, in respect of the employee under paragraph (a) of subsection (4):
 - (i) if paragraph (c) of subsection (7) applies in relation to the part—an amount ascertained by multiplying by the factor applicable, in accordance with subsection (7) in relation to that part, the aggregate of the amount of that part and compound interest on that last-mentioned amount as provided in subsection (8); or

Section 107M

- (ii) in any other case—an amount ascertained by aggregating the amount of that part and compound interest on that last-mentioned amount as provided in subsection (8); or
 - (e) in any other case—an amount ascertained by aggregating the amount paid to the Provident Account in respect of the employee under paragraph (a) of subsection (4) and compound interest on that amount as provided in subsection (8).
- (6) Subject to subsection (7), where a prescribed employee would, under the law in force in the State on the day immediately before the relevant date, have been entitled to be paid from the State Fund, upon ceasing to be a contributor to the State Fund upon attaining the age for his retirement, an amount calculated by reference, among other things, to the amount ascertained by multiplying the sum of his contributions to the State Fund by a particular factor:
 - (a) this subsection applies in relation to the employee; and
 - (b) that factor is the factor applicable in relation to the employee for the purposes of paragraph (c) of subsection (5).
- (7) Where the amount paid to the Provident Account, or to the new Superannuation Fund, in respect of a prescribed employee under paragraph (a) of subsection (4) was based on the employee's interests in 2 or more separate accounts forming part of the State Fund:
 - (a) the amount so paid by the Board shall, for the purposes of this section, be deemed to consist of parts each of which comprises the part of the amount so paid that is based on his interest in 1 of those accounts;
 - (b) this subsection applies in relation to the employee; and
 - (c) if the employee would, under the law in force in the State on the day immediately before the relevant date, have been entitled to be paid from the State Fund upon ceasing to be a contributor to that Fund upon attaining the age for his retirement an amount ascertained by multiplying the amount of his interest in that account by a particular factor:

Section 107M

- (i) this paragraph applies in relation to the part of the amount so paid that is based on his interest in that account; and
 - (ii) that factor is the factor applicable, for the purposes of subparagraph (i) of paragraph (d) of subsection (5), in relation to that part of the amount so paid.
- (8) In paragraphs (c), (d) and (e) of subsection (5), a reference to compound interest on an amount, or a part of an amount, paid to the Provident Account, or to the new Superannuation Fund, in respect of a prescribed employee under paragraph (a) of subsection (4) is a reference to compound interest on that amount, or on that part of that amount, as the case requires, in respect of the period that commenced on the date on which the employee paid an amount equal to the prescribed amount to the Board in pursuance of subsection (2) and ended on the date on which he ceased to be a contributor to the Provident Account, at the rate or rates applicable for the purposes of Part V.
- (9) Where a prescribed employee ceases to be a contributor to the Provident Account in such circumstances that an amount equal to the contributions paid by him to the Provident Account together with compound interest on the amount of those contributions is payable to or in respect of him, so much of the amount paid by him to the Board in pursuance of subsection (2) as was paid by the Board to the Commonwealth, together with compound interest, in respect of the period that commenced on the date on which the employee paid that amount to the Board and ended on the date on which he ceased to be a contributor to the Provident Account, at the rate or rates applicable for the purposes of Part V, is payable to or in respect of him out of the Provident Account.
- (10) Where an amount payable out of the Provident Account is greater than the amount that, but for subsection (5), would be payable, there is payable to the Provident Account by the Commonwealth an amount equal to the difference between the amounts.

- (11) Where an amount is payable out of the Provident Account under subsection (9), an amount equal to that amount is payable to the Provident Account by the Commonwealth.

Division 4—Miscellaneous

107N Full-time employment otherwise than as contributor to State Fund

Where:

- (a) a person is employed by the Commonwealth as set out in paragraph (a) of subsection (5) of section 4;
- (b) the person became so employed in circumstances specified in a determination made for the purposes of the definition of *State employee* in subsection (1) of section 107A; and
- (c) during a continuous period that ended immediately before he became so employed, the person:
 - (i) was employed by the employer by whom he was employed immediately before he became so employed by the Commonwealth;
 - (ii) was required by the terms of his employment to give the whole of his time to the duties of his employment; and
 - (iii) was not a contributor to the State Fund;

his employment during that period shall be treated, for the purposes of applying subsection (5) of section 4 to and in relation to him, as if it were employment by the Commonwealth.

107P References to Board

On and after 1 July 1976, any reference in this Part to the Board shall, unless the context otherwise requires, be read as including a reference to the Commissioner for Superannuation.

Part VIII—Special provisions in relation to certain former contributors to Public Service Superannuation Funds

108 Interpretation

- (1) In this Part, ***Public Service Superannuation Fund*** means a fund or account established under the law of a State to provide superannuation or other similar benefits for persons employed in the Public Service of that State and includes such other funds or accounts as are specified by regulations made for the purposes of this section before the commencement of the *Superannuation Act 1971* to be Public Service Superannuation Funds for the purposes of this Act.
- (2) For the purposes of this Part, regard shall not be had to so much (if any) of the amount refunded to a person from a Public Service Superannuation Fund upon his ceasing to be a contributor to that Fund as was refunded to him in respect of contributions paid by him to that Fund that were of a similar nature to contributions under this Act for reserve units of pension.

108A Application

This Part does not apply to or in relation to an employee who is a State employee for the purposes of Part VIIA.

109 Former contributors to Public Service Superannuation Funds who elect to pay refunds to Board

- (1) Where:
 - (a) an employee who becomes a contributor after the commencement of the *Superannuation Act 1971* was, immediately before becoming an employee, a contributor to a Public Service Superannuation Fund;

Section 109

- (b) he elects within three months after becoming an employee to pay to the Board an amount equal to the amount refunded to him from the Public Service Superannuation Fund upon his ceasing to be a contributor to that Fund; and
 - (c) that amount has, before the expiration of three months after he became an employee, been paid to the Board;
- the succeeding provisions of this section have effect.
- (2) The Board may, if it is satisfied that there are special circumstances that justify it in so doing, extend the period for the making of an election and the payment of an amount to the Board under subsection (1).
- (3) The Board shall determine the number of units of pension (including, where necessary, a fraction of a unit of pension) that was equivalent, as at the date on which the employee became a contributor, to the amount refunded to the employee from the Public Service Superannuation Fund upon his ceasing to be a contributor to that Fund, and the employee shall be deemed to be a contributor for that number of units of pension but is not required to make contributions for or in respect of those units of pension.
- (4) An amount paid to the Board under this section shall be paid by the Board to the Fund and, when so paid, shall be deemed, for the purposes of this Act, to be contributions made to the Fund by the employee.
- (5) If at any time the number of units of pension for which an employee to whom subsection (1) applies would, but for this section, be required to contribute to the Fund does not exceed the number of units of pension specified in the determination made by the Board in relation to him under subsection (3), the employees shall not be required or permitted to contribute to the Fund at that time in respect of units of pension.
- (6) If at any time the number of units of pension for which an employee to whom subsection (1) applies would, but for this section, be required to contribute to the Fund exceeds the number of units of pension specified in the determination made by the

Section 110

Board in relation to him under subsection (3), the employee shall not be required or permitted to contribute to the Fund at that time in respect of a number of units of pension greater than the excess.

- (7) Nothing in this Act shall be taken to require or permit a reduction in the number of units of pension for which an employee to whom subsection (1) applies is a contributor to a number that is less than the number of units of pension that are specified in the determination made by the Board in relation to him under subsection (3).

110 Former contributors to Public Service Superannuation Funds who do not elect to pay refunds to Board

- (1) Where:
- (a) an employee who becomes a contributor after the commencement of the *Superannuation Act 1971* was, immediately before becoming an employee, a contributor to a Public Service Superannuation Fund; and
 - (b) section 109 does not apply in relation to him;
- the succeeding provisions of this section have effect.
- (2) If at any time the number of units of pension for which the employee would, but for this section, be required to contribute to the Fund does not exceed such number of units of pension (including, where necessary, a fraction of a unit of pension) as the Board determines to have been equivalent, as at the date on which he became a contributor, to the amount refunded to him from the Public Service Superannuation Fund upon his ceasing to be a contributor to that Fund, the employee shall not be required or permitted to contribute to the Fund at that time in respect of units of pension.
- (3) If at any time the number of units of pension for which the employee would, but for this section, be required to contribute to the Fund exceeds the number of units of pension that are specified in the determination made by the Board in relation to him under subsection (2), the employee shall not be required or permitted to

Section 110A

contribute to the Fund at that time in respect of a number of units of pension greater than the excess.

110A Determination in respect of employee who has not elected under section 24

A determination made for the purposes of section 109 or 110 in relation to an employee who has not made an election under section 24 may specify different numbers of units of pension as having been equivalent to the amount refunded to him from the Public Service Superannuation Fund upon his ceasing to be a contributor to that Fund, according to whether or not the employee makes such an election after the determination is made.

110B Board to make determinations on actuarial advice

- (1) The Board shall make a determination for the purposes of this Part only after receiving advice in writing from an actuary.
- (2) Where, in pursuance of this Part, the Board has power to make a determination in relation to a matter, the power shall be construed as including a power, exercisable in the like manner and subject to the like conditions (if any), to vary a determination so made.
- (3) In furnishing advice to the Board in relation to the determination by the Board, for the purposes of section 109 or section 110, of the number of units of pension that were equivalent to an amount refunded to a person from a Public Service Superannuation Fund, an actuary shall have regard to actuarial principles and practice and shall take into account all relevant matters, including:
 - (a) the age of the person at the date on which he became a contributor;
 - (b) whether the person has made an election under section 24;
 - (c) the respective rates of mortality, invalidity and withdrawal from the Fund that are assumed, for the purposes of the advice, to apply in relation to the class of contributors in which the person is included; and

Section 110C

- (d) the rates of interest that it is assumed, for the purposes of the advice, will be earned by the assets of the Fund.
- (4) For the purpose of any advice to be furnished to the Board by an actuary in relation to the determination of the number of units of pension that were equivalent to an amount refunded to a person from a Public Service Superannuation Fund, the amount so refunded shall be treated as if it were increased by an amount equal to two and one-half times that amount.

110C Part VIII not to apply in certain cases

- (1) This Part does not apply in relation to an employee if, but for the refund to him of an amount from a Public Service Superannuation Fund, a transfer value referred to in paragraph (b), or a prescribed pension referred to in paragraph (d), of subsection (1) of section 119H would have become payable to or in respect of him or deferred benefits referred to in paragraph (f) of that subsection would have become applicable in respect of him.
- (2) Where the application of this Part in relation to an employee is not excluded by reason of subsection (1) of this section but section 119H applies in relation to him, subsections (5) and (6) of section 109 and section 110 do not apply in relation to him.

110D Application of this Part on and after 1 July 1976

On and after 1 July 1976:

- (a) a reference in this Part to the Board shall be read as including a reference to the Commissioner for Superannuation; and
- (b) the first reference in subsection (4) of section 109 to the Fund shall be read as a reference to the new Superannuation Fund.

Section 111

Part IX—Special provisions in relation to certain former contributors to the Defence Forces Retirement Benefits Fund

111 Application of Part

- (1) This Part applies to a person:
 - (a) who, immediately after ceasing to be a member of the Defence Force of the Commonwealth, becomes employed by the Commonwealth or by an approved authority otherwise than as a casual, exempt or temporary employee; and
 - (b) in respect of whom an amount is paid from the Defence Forces Retirement Benefits Fund into the Fund under Division 3 of Part V of the *Defence Forces Retirement Benefits Act 1948-1959*.
- (2) This Part also applies to a person:
 - (a) who, immediately after ceasing to be a member of the Defence Force of the Commonwealth, becomes employed by the Commonwealth or by an approved authority otherwise than in a permanent capacity and is, by the terms of his employment, required to give the whole of his time to the duties of his employment;
 - (b) who, immediately before becoming so employed, had had not less than three years' continuous service as a member of the Defence Force of the Commonwealth;
 - (c) in respect of whom:
 - (i) in the case of a person employed by the Commonwealth otherwise than under the *Australian Security Intelligence Organization Act 1956*—the Public Service Board, or, on appeal from the Public Service Board, the Minister;
 - (ii) in the case of a person employed by an approved authority—that approved authority; or

Section 112

- (iii) in the case of a person employed under the *Australian Security Intelligence Organization Act 1956*—the Director-General of Security;
certifies that that person's employment is likely to be continued for a period of at least seven years; and
 - (d) in respect of whom an amount is paid from the Defence Forces Retirement Benefits Fund into the Fund under Division 3 of Part V of the *Defence Forces Retirement Benefits Act 1948-1959*.
- (3) Notwithstanding subsections (1) and (2), this Part does not apply to a person who becomes employed by the Commonwealth or by an approved authority after the commencement of the *Superannuation Act 1971*.

112 Contributions

- (1) A person to whom this Part applies shall contribute to the Fund from the date on which he becomes employed by the Commonwealth or, where he is employed by an approved authority, by that authority, and, if he is not an employee, he shall be deemed to be an employee, for the purposes of this Act, on and after that date.
- (2) Section 5 does not apply to a person to whom this Part applies.
- (3) Subject to section 113, a person to whom this Part applies shall contribute to the Fund for so many units of pension (including, where necessary, a fraction of a unit) as the Board determines will entitle that person to benefits equivalent to those to which he would have been entitled if his contributions to the Defence Forces Retirement Benefits Fund had been contributions to the Superannuation Fund based on a retiring age of sixty years.
- (4) The amount of contribution to be paid fortnightly by a person to whom this Part applies for the units of pension for which he is required to contribute under subsection (3) is the amount which, immediately before he ceased to be a member of the Defence Force, he was contributing, in respect of each fortnightly period, to

Section 113

the Defence Forces Retirement Benefits Fund, and, for the purposes of this Act, contributions in respect of those units shall be deemed to be made at rates based on a retiring age of sixty years.

- (5) In the application of subsection (1) of section 46, and of subsection (1) of section 47, of this Act to the pension of a widow of a person to whom this Part applies and who made an election under subsection (6) of section 47, or subsection (4) of section 48, of the *Defence Forces Retirement Benefits Act 1959*, the reference in paragraph (a) of each of the two first-mentioned subsections to five-eighths of the pension for which her husband was contributing at the time of his death, or that was payable to her husband at the time of his death, as the case may be, shall be read as a reference to one-half of that pension.

113 Additional contributions

- (1) Subject to subsection (2), section 112 does not affect the obligation or right (if any) of a person to whom this Part applies to contribute, in accordance with this Act, for units of pension additional to those for which he is required to contribute under that section.
- (2) In the case of a person to whom this Part applies who was a contributor for limited benefits under the *Defence Forces Retirement Benefits Act 1948-1959*, the number of additional units of pension for which that person would otherwise have the obligation or right to contribute shall be reduced by such number of units of pension as the Board determines to be equivalent to the benefits to which that person would have been entitled under that Act in respect of his deferred pay if he had continued to contribute under that Act and had been a contributor for full benefits under that Act.

114 Date of becoming an employee or contributor for certain purposes

- (1) A person to whom this Part applies shall, for the purposes of section 20, be deemed to have been an employee, and for the

Section 115

purposes of section 50, be deemed to have been a contributor to the Fund:

- (a) if he is not a person to whom paragraph (b) applies—on and from the date of commencement of his contributions to the Defence Forces Retirement Benefits Fund; or
 - (b) if he was a contributor to the Fund immediately before the date of commencement of his contributions to the Defence Forces Retirement Benefits Fund and the reserve value held by the Fund in respect of his contributions to the Fund was paid from the Fund to the Defence Forces Retirement Benefits Fund in pursuance of section 82 of the *Defence Forces Retirement Benefits Act 1948*—on and from the date of commencement of those contributions to the Fund.
- (2) For the purposes of this Act, contributions paid, or, for the purposes of the *Defence Forces Retirement Benefits Act 1948-1952*, deemed to have been paid, to the Defence Forces Retirement Benefits Fund by a person to whom this Part applies shall be deemed to be contributions paid by that person to the Fund under this Act.
- (3) For the purposes of subsection (1), the date of commencement of a person's contributions to the Defence Forces Retirement Benefits Fund is the date of commencement of his contributions to that Fund which were taken into account for the purpose of determining the amount payable, in respect of him, from that Fund into the Fund, and contributions which were not taken into account for that purpose shall not be taken into account for the purposes of subsection (2).

115 Certain amounts to be paid out of Consolidated Revenue Fund to the Superannuation Fund

- (1) Where, within five years after he becomes an employee, a person to whom this Part applies dies or is retired on the ground of invalidity or of physical or mental incapacity to perform his duties, any pension payable to or in respect of that person under this Act shall be paid from the Fund, and the Commonwealth shall pay to

Section 115

the Fund the amount by which the proportion of the pension equivalent to the contributions made by or in respect of the person is less than the amount of the pension.

- (2) This section does not have effect on and after 1 July 1976.

Part X—Special provisions in relation to certain members of the Police Force of the Australian Capital Territory

116 Interpretation

- (1) In this Part, unless the contrary intention appears:

person to whom this Part applies means a person from whose pay there were being deducted, immediately before the commencement of this section, sums under section 17 of the Ordinance and who, within three months after the commencement of this section, makes an election having the effect of an election to contribute to the Fund.

the Ordinance means the *Police Superannuation Ordinance 1928-1950* of the Australian Capital Territory.

- (2) In this Part, any reference to sums deducted from the pay of a person under section 17 of the Ordinance includes a reference to contributions made by a person under section 3 of the Ordinance.

117 Superannuation rights and obligations of certain members of the Australian Capital Territory Police Force

- (1) A person to whom this Part applies shall be deemed to be an employee and is liable to contribute to the Fund for so many units of pension (including, where necessary, a fraction of a unit) as the Board determines will entitle that person to benefits equivalent to those to which he would have been entitled if sums had continued to be deducted from his pay under section 17 of the Ordinance in the amounts in which they were, immediately before the commencement of this section, being deducted, and his contributions for those units shall be in the same amounts.
- (2) Section 5 does not apply to a person to whom this Part applies.

Section 118

- (3) Subject to this Act, a person to whom this Part applies shall for all purposes of this Act be deemed to be a contributor:
 - (a) in the case of such a person whose age for compulsory retirement under subsection (1) of section 6 of the Ordinance was fifty-five or sixty years—at rates based on a retiring age of sixty years; and
 - (b) in any other case—at rates based on a retiring age of sixty-five years.
- (4) Subsection (1) does not affect the obligation or right of a person to whom this Part applies to contribute, in accordance with this Act, for units of pension in excess of those for which he is required to contribute under that subsection.

118 Retrenchment

- (1) A person to whom this Part applies shall, for the purposes of section 50 of this Act, be deemed to have been a contributor to the Fund from and including the date on which sums deducted from his pay under section 17 of the Ordinance commenced to be deducted.
- (2) For the purposes of this Act, sums deducted under section 17 of the Ordinance from the pay of a person to whom this Part applies shall be deemed to be contributions paid by that person to the Fund.

119 Payments to be made out of Consolidated Revenue Fund to the Superannuation Fund

- (1) The Commonwealth shall pay to the Fund an amount equal to the total of the sums deducted under section 17 of the Ordinance from the pay of persons to whom this Part applies and the contributions made under section 3 of the Ordinance by persons to whom this Part applies.
- (2) Where a person to whom this Part applies is retired on the ground of invalidity or physical or mental incapacity to perform his duties, or dies, within five years after the commencement of this section,

Section 119

the Commonwealth shall pay to the Fund the amount by which the proportion of any pension payable to him equivalent to the total of the sums deducted from his pay under section 17 of the Ordinance and the amount of the contributions made by him to the Fund is less than the amount of the pension.

- (3) Where a pension becomes payable to or in respect of a person to whom this Part applies, any payment that the Commonwealth is required by Division 6 of Part III to pay to the Fund in respect of that person shall be increased by such an amount (if any) as the Board determines to be appropriate having regard to the contributions and payments made to the Fund for or in respect of units of pension referred to in subsection (1) of section 117.
- (4) This section does not have effect on and after 1 July 1976.

Part XA—Preservation of rights of certain contributors and former contributors

Division 1—Preliminary

119A Interpretation

- (1) In this Part, unless the contrary intention appears:

employment means employment by the terms of which persons employed in that employment are required to give the whole of their time to the duties of their employment.

life policy has the same meaning as in the *Life Insurance Act 1945* as in force immediately before the commencement of the *Life Insurance Act 1995*.

member, in relation to a superannuation scheme applying in relation to any employment, includes any person employed in that employment in respect of whom benefits are applicable under the scheme by reason of his being so employed, whether or not he has made contributions under the scheme.

the rules, in relation to a superannuation scheme, means the rules governing the operation of the scheme, whether contained in a law or in a trust deed or other instrument.

- (2) For the purposes of this Part, the membership by a person of a House of the Parliament of the Commonwealth or of a State shall be treated as if it were employment of the person by the Commonwealth or by that State, as the case may be.
- (2A) For the purposes of this Part, the membership by a person of the Legislative Assembly of the Northern Territory or a legislative or advisory body prescribed for the purposes of section 47C of the *Public Service Act 1922-1974* shall be treated as if it were employment of the person by the Commonwealth.

Section 119B

- (3) A reference in this Part to a superannuation scheme shall be read as a reference to a superannuation or retirement scheme, however established, and, unless the contrary intention appears, shall be read as including a reference to:
- (a) the superannuation scheme constituted by the provisions of this Act relating to the Fund; and
 - (b) the retirement scheme constituted by the provisions of this Act relating to the Provident Account.
- (4) For the purposes of this Part, a benefit payable to or in respect of an employee under a superannuation scheme shall not be taken to have been based partly upon contributions under the scheme by the employer by reason only that the benefit included interest upon contributions made under the scheme by the employee.

119B Determinations by the Board

- (1) The Board shall make a determination under this Part only after receiving advice in writing from an actuary.
- (2) Where, in pursuance of this Part, the Board has power to make a determination in relation to a matter, the power shall be construed as including a power, exercisable in the like manner and subject to the like conditions (if any), to vary a determination so made.

Division 2—Employees who have preserved rights from previous employment

119C Application of Division to former contributors to Provident Account

Where a contributor to the Provident Account is allowed by the Board to contribute to the Fund under Part III, this Division other than section 119G applies as if he had become an employee on the date on which he became a contributor to the Fund under that Part.

119D Transfer value payable in respect of previous employment

(1) In this Division:

- (a) a reference, in relation to an employee, to a transfer value payable to or in respect of the employee under a superannuation scheme applicable in relation to any employment in which he was employed at any time before the date on which he became an employee is a reference:
 - (i) in the case of the superannuation scheme constituted by the provisions of this Act relating to the Fund or by the provisions of this Act relating to the Provident Account—to a lump sum payable to the employee under section 50, a lump sum payable to the employee under section 82 where his services are terminated owing to retrenchment or a transfer value payable in respect of the employee under Division 3;
 - (ii) in the case of the superannuation scheme constituted by the provisions of the *Defence Forces Retirement Benefits Act 1948-1971* and the other Acts relating to retirement benefits for members of the Defence Force—to a transfer value payable in respect of the employee under Division 3 of Part VIC of the *Defence Forces Retirement Benefits Act 1948-1971* or to a refund of contributions and a gratuity payable to the employee;

- (iia) in the case of the superannuation scheme constituted by the provisions of the *Defence Force Retirement and Death Benefits Act 1973*—to a transfer value payable in respect of the employee under Division 3 of Part IX of that Act or to a refund of contributions and a lump sum payable under subsection (2) of section 32 of that Act; and
 - (iii) in the case of any other superannuation scheme—to a benefit by way of a lump sum payable to or in respect of the employee under that scheme upon the termination of the employment otherwise than on the ground of invalidity or of physical or mental incapacity to perform the duties of the employment, being a benefit that was based wholly upon contributions under the scheme by the employer or was based partly upon such contributions and partly upon contributions under the scheme by the employee; and
 - (b) a reference to the amount of a transfer value to which subparagraph (iii) of paragraph (a) applies does not include a reference to any part of the lump sum that was based upon contributions by the employee that were of a similar nature to contributions under this Act for reserve units of pension.
- (2) If, after a transfer value became payable to or in respect of a person under a superannuation scheme, an amount equal to the whole or any part of that transfer value was paid to a person administering another superannuation scheme (not being the superannuation scheme constituted by the provisions of this Act relating to the Fund or by the provisions of this Act relating to the Provident Account):
- (a) where the whole of the transfer value was so paid—that transfer value shall be disregarded for the purposes of this Division; or
 - (b) where part of the transfer value was so paid—the amount of that transfer value shall be deemed, for the purposes of this Division, to be reduced by the amount so paid.

Section 119E

- (3) Subject to subsection (4), a transfer value shall be deemed, for the purposes of this Division, to have become payable in respect of a person under a superannuation scheme upon the termination of any employment if, upon the termination of that employment, he had the legal title to a life policy, or was entitled to have the legal title to a life policy assigned to him, being a policy the premiums for which were, while he was employed in that employment, paid in whole or in part by his employer, and, in that case, the surrender value of the policy as at the date of the termination of the employment shall be taken to be the amount of the transfer value.
- (4) Where a transfer value is, by virtue of subsection (3), to be deemed, for the purposes of this Division, to have become payable in respect of a person upon the termination of any employment by reason that, upon the termination of that employment, he had the legal title to a life policy, or was entitled to have the legal title to a life policy assigned to him, a transfer value shall not be deemed, for those purposes, to have become payable in respect of the person upon the termination of any previous employment by reason that, upon the termination of that previous employment, he had the legal title to that policy, or was entitled to have the legal title to that policy assigned to him.

119E Pension payable in respect of previous employment

In this Division:

- (a) a reference, in relation to an employee, to a prescribed pension payable to the employee under a superannuation scheme applicable in relation to any employment in which he was employed at any time before the date on which he became an employee is a reference:
 - (i) in the case of the superannuation scheme constituted by the provisions of this Act relating to the Fund—to a pension payable to the employee under this Act; and
 - (ii) in the case of any other superannuation scheme—to a pension payable to the employee under that scheme that was based wholly upon contributions under the scheme by the employer or was based partly upon such

Section 119F

contributions and partly upon contributions by the employee;

but does not include a reference to a pension the payment of which was deferred; and

- (b) where a pension referred to in paragraph (a) was commuted, in whole or in part, for a lump sum after the pension became payable and before the date on which the person to whom the pension was payable became an employee, the pension shall, for the purposes of this Division, be treated as not having been so commuted.

119F Deferred benefits applicable in respect of previous employment

In this Division, a reference, in relation to an employee, to deferred benefits applicable in respect of the employee under a superannuation scheme applicable in relation to any employment in which he was employed at any time before the date on which he became an employee is a reference:

- (a) in the case of the superannuation scheme constituted by the provisions of this Act relating to the Fund or by the provisions of this Act relating to the Provident Account—to deferred benefits applicable in respect of the employee under Division 3; and
- (b) in the case of any other superannuation scheme—to benefits, whether by way of a lump sum or of a pension, applicable in respect of the employee under the scheme but not immediately payable, being benefits based wholly upon contributions under the scheme by the employer or based partly upon such contributions and partly upon contributions under the scheme by the employee.

119G Declaration by employee who has previously been in employment

- (1) Where a person who has attained the age of twenty-one years becomes an employee, he shall, before the expiration of one month

Section 119G

after the date on which he became an employee, or before such later time as the Board in special circumstances allows, furnish to the Board a declaration in writing in accordance with a form made available by the Board:

- (a) stating whether he has previously been in employment within or outside Australia; and
- (b) if he has so previously been in employment, stating whether, upon the termination of that employment:
 - (i) a transfer value became payable to or in respect of him on or after the date of commencement of this section under a superannuation scheme applicable in relation to that employment;
 - (ii) a transfer value would have become so payable on or after that date but for an election or choice made, option exercised or other act or thing done by him, or he was entitled to make an election or choice, exercise an option or do any other act or thing as a result of which a transfer value would have become so payable on or after that date but he did not make the election or choice, exercise the option or do the other act or thing;
 - (iii) a prescribed pension became payable to him under such a scheme;
 - (iv) a prescribed pension would have become so payable on or after the date of commencement of this section but for an election or choice made, option exercised or other act or thing done by him, or he was entitled to make an election or choice, exercise an option or do any other act or thing as a result of which a prescribed pension would have become so payable on or after that date but he did not make the election or choice, exercise the option or do the other act or thing;
 - (v) any deferred benefits became applicable in respect of him on or after the date of commencement of this section under such a scheme;
 - (vi) any deferred benefits would have become so applicable on or after that date but for an election or choice made, option exercised or other act or thing done by him, or he

was entitled to make an election or choice, exercise an option or do any other act or thing as a result of which any deferred benefits would have become so applicable on or after that date but he did not make the election or choice, exercise the option or do the other act or thing;
or

- (vii) in the case of a person who, immediately before becoming an employee, was a contributor to a Public Service Superannuation Fund within the meaning of Part VIII—a refund of the whole or any part of any contributions made by him to that Fund became payable;

and, if so, setting out particulars of the transfer value, prescribed pension, deferred benefits or refund that became, or would have become, payable.

- (2) A person to whom subsection (1) applies shall furnish to the Board, within the period referred to in that subsection, an authority in writing authorizing the Board to obtain information in relation to any transfer value, prescribed pension, deferred benefits or refund referred to in that subsection from his previous employer or from any person administering the superannuation scheme applicable in relation to his previous employment.

119H Contributors with superannuation rights from previous employment

- (1) Where a person who, after the commencement of this section, becomes an employee and a contributor to the Fund or to the Provident Account has, at any time before becoming an employee, been in employment within or outside Australia upon the termination of which:
 - (a) a transfer value became payable to or in respect of him on or after the date of commencement of this section under a superannuation scheme applicable in relation to that employment;
 - (b) a transfer value would have become so payable on or after that date but for an election or choice made, option exercised

Section 119H

or other act or thing done by him, or he was entitled to make an election or choice, exercise an option or do any other act or thing as a result of which a transfer value would have become so payable on or after that date but he did not make the election or choice, exercise the option or do the other act or thing;

- (c) a prescribed pension became payable to him under such a scheme;
- (d) a prescribed pension would have become so payable on or after the date of commencement of this section but for an election or choice made, option exercised or other act or thing done by him, or he was entitled to make an election or choice, exercise an option or do any other act or thing as a result of which a prescribed pension would have become so payable on or after that date but he did not make the election or choice, exercise the option or do the other act or thing;
- (e) any deferred benefits became applicable in respect of him on or after the date of commencement of this section under such a scheme; or
- (f) any deferred benefits would have become so applicable on or after that date but for an election or choice made, option exercised or other act or thing done by him, or he was entitled to make an election or choice, exercise an option or do any other act or thing as a result of which any deferred benefits would have become so applicable on or after that date but he did not make the election or choice, exercise the option or do the other act or thing;

the succeeding sections of this Division have effect.

- (2) Paragraph (b) of subsection (1) shall not be taken to apply in relation to a person by reason of the doing of, or the failure to do, any act or thing if, as a result of the doing of the act or thing or as a result of the failure, paragraph (c) or paragraph (e) of that subsection applies in relation to him.
- (3) Paragraph (d) of subsection (1) shall not be taken to apply in relation to a person by reason of the doing of, or the failure to do, any act or thing if, as a result of the doing of the act or thing or as a

result of the failure, paragraph (a) or paragraph (e) of that subsection applies in relation to him.

- (4) Paragraph (f) of subsection (1) shall not be taken to apply in relation to a person by reason of the doing of, or the failure to do, any act or thing if, as a result of the doing of the act or thing or as a result of the failure, paragraph (a) or paragraph (c) of that subsection applies in relation to him.

119J Rights of contributors who elect to pay transfer value to Board

- (1) If:
- (a) a transfer value or transfer values became payable to or in respect of the person in accordance with paragraph (a) of subsection (1) of section 119H;
 - (b) the person elected before the date on which he became an employee, or elects not later than three months after that date, to pay to the Board an amount equal to the amount of that transfer value or, if two or more transfer values became payable, to the sum of the amounts of those transfer values; and
 - (c) that amount has, before the expiration of that period of three months, been paid to the Board;
- the succeeding provisions of this section have effect.
- (2) The Board may, if it is satisfied that there are special circumstances that justify it in so doing, extend the period for the making of an election and the payment of an amount to the Board under subsection (1).
- (3) Where the person is a contributor to the Fund:
- (a) so much of the amount paid to the Board as is equal to the employee component of the transfer value, or to the sum of the employee components of the transfer values, as the case may be, shall be paid by the Board to the Fund and, when so paid:

Section 119J

- (i) shall be deemed, for the purposes of this Act other than section 51 to be contributions made to the Fund by the person; and
 - (ii) shall, to the extent to which it was payable to the person upon the termination of the employment in respect of which the transfer value or any of the transfer values become payable irrespective of whether he engaged in further employment, be deemed, for the purposes of section 51, to be contributions made to the Fund by the person;
- (b) the person shall be deemed, for the purposes of this Act, to have completed payment of contributions to the Fund for such number of units of pension (including, where necessary, a fraction of a unit of pension) as the Board determines to have been equivalent, as at the date on which the person became an employee, to the amount of the transfer value or the total of the amounts of the transfer values;
- (c) if at any time the number of units of pension for which the person would, but for this Division, be required to contribute to the Fund does not exceed the sum of:
 - (i) the number of units of pension for which he is to be deemed by paragraph (b) to have completed payment of contributions;
 - (ii) such number of units of pension (including, where necessary, a fraction of a unit of pension) as the Board determines to have been equivalent, as at the date on which the person became an employee, to the total of the amounts of any transfer values referred to in paragraph (b) of subsection (1) of section 119H that would have become payable to or in respect of him;
 - (iii) such number of units of pension (including, where necessary, a fraction of a unit of pension) as the Board determines to have been equivalent, as at the date on which the person became an employee, to any pensions referred to in paragraphs (c) and (d) of that subsection that are, or would have become, payable to him;

- (iv) such number of units of pension (including, where necessary, a fraction of a unit of pension) as the Board determines to have been equivalent, as at the date on which the person became an employee, to any deferred benefits referred to in paragraphs (e) and (f) of that subsection that are, or would have become, applicable in respect of him; and
- (v) in the case of a person who becomes a contributor after the commencement of this section and was, immediately before becoming an employee, a contributor to a Public Service Superannuation Fund within the meaning of Part VIII, other than a person to whom that Part does not apply by reason of the operation of subsection (1) of section 110C—the number of units of pension determined by the Board in relation to him under subsection (3) of section 109 or, if that section does not apply in relation to him, the number of units of pension that would have been determined by the Board in relation to him under subsection (2) of section 110 if that last-mentioned section were applicable in relation to him;

the person shall not be required or permitted to contribute to the Fund at that time in respect of units of pension;

- (d) if at any time the number of units of pension for which the person would, but for this Division, be required to contribute to the Fund exceeds the sum referred to in paragraph (c), the person shall not be required or permitted to contribute to the Fund at that time in respect of a number of units of pension greater than the excess; and
 - (e) nothing in this Act shall be taken to require or permit a reduction in the number of units of pension for which the person is a contributor to a number that is less than the number of units of pension for which he is to be deemed by paragraph (b) to have completed payment of contributions.
- (4) A determination made for the purposes of paragraph (b) or paragraph (c) of subsection (3) in relation to a person who has not made an election under section 24 may specify different numbers

Section 119J

of units of pension as having been equivalent to the amount of a transfer value, or the total of the amounts of any transfer values, or as having been equivalent to any pension or deferred benefits, according to whether or not the person makes such an election after the determination is made.

(5) Where:

- (a) a transfer value became payable to or in respect of a person in accordance with paragraph (a) of subsection (1) of section 119H; and
- (b) a transfer value of a greater amount would have become so payable but for the doing of, or the failure to do, any act or thing referred to in paragraph (b) of that subsection;

the amount of the last-mentioned transfer value shall be taken into account for the purposes of subparagraph (ii) of paragraph (c) of subsection (3) of this section only to the extent to which it was greater than the amount of the first-mentioned transfer value.

(6) Where:

- (a) a transfer value became payable to or in respect of a person in accordance with paragraph (a) of subsection (1) of section 119H; and
- (b) a transfer value of a smaller amount would have become so payable but for the doing of, or the failure to do, any act or thing referred to in paragraph (b) of that subsection;

the amount of the last-mentioned transfer value shall not be taken into account for the purposes of subparagraph (ii) of paragraph (c) of subsection (3) of this section.

(7) Where the person is a contributor to the Provident Account:

- (a) so much of the amount paid to the Board as is equal to the employee component of the transfer value, or to the sum of the employee components of the transfer values, as the case may be, shall be paid by the Board into the Provident Account;
- (b) the amount so paid into the Provident Account shall, to the extent to which it was payable to the person upon the termination of the employment in respect of which the

- transfer value or any of the transfer values became payable irrespective of whether he engaged in further employment, be deemed, for the purposes of sections 84 and 85, to be contributions made to the Provident Account by the person;
- (c) subject to paragraph (d), one-third of the amount paid to the Board shall be deemed, for the purposes of subsection (1) of section 82 and subsection (1) of section 83 to be contributions made to the Provident Account by the person;
 - (d) in calculating the sum payable under subsection (1) of section 82 or subsection (1) of section 83 for the purpose of ascertaining whether subsection (2) of section 82 or subsection (2) of section 83 applies in relation to the person or in relation to the widow or widower or the children of the person, as the case may be, paragraph (c) of this subsection shall be disregarded; and
 - (e) if subsection (2) of section 82 or subsection (2) of section 83 applies in relation to the person or in relation to the widow or widower or the children of the person, as the case may be:
 - (i) there shall be paid out of the Provident Account to the person, or to the widow, widower or children, in addition to the amount payable under that subsection, an amount equal to the amount paid to the Board together with compound interest on that amount, in respect of the period that commenced on the date on which the person became a contributor to the Provident Account and ended on the date on which he ceased to be such a contributor, at the rate or rates applicable under subsection (3) of section 90; and
 - (ii) the Commonwealth shall pay to the Provident Account an amount equal to so much of the amount paid under subparagraph (i) as bears to that amount the same proportion as the employer component of the transfer value or the sum of the employer components of the transfer values bears to the transfer value or to the sum of the transfer values, as the case may be.
- (8) The Board shall pay to the Commonwealth so much of the amount paid to the Board as is equal to the employer component of the
-

Section 119J

transfer value or to the sum of the employer components of the transfer values, as the case may be.

(9) If:

- (a) under the superannuation scheme applicable in relation to any previous employment of the person, the whole or any part of the employer component of a transfer value was payable to the person upon the termination of that employment irrespective of whether he engaged in further employment; and
- (b) the person ceases to be a contributor to the Fund or to the Provident Account and:
 - (i) in the case of a person who was a contributor to the Fund—a refund of the contributions paid by him to the Fund is payable to or in respect of him; or
 - (ii) in the case of a person who was a contributor to the Provident Account—an amount equal to the contributions paid by him to the Provident Account together with compound interest on the amount of those contributions is payable to or in respect of him;

so much of the amount paid to the Commonwealth under subsection (8) as is equal to the employer component of the transfer value or to that part of that employer component, as the case may be, together with, in the case of a person who was a contributor to the Provident Account, compound interest, in respect of the period that commenced on the date on which the person became a contributor to the Provident Account and ended on the date on which he ceased to be such a contributor, at the rate or rates applicable under subsection (3) of section 90, is payable to or in respect of him out of the Fund or the Provident Account, as the case may be.

(10) Where an amount is payable out of the Fund or the Provident Account under subsection (9), the Commonwealth shall pay an amount equal to that amount to the Fund or to the Provident Account, as the case may be.

(11) For the purposes of this section:

Section 119K

- (a) the employee component of a transfer value payable to or in respect of a person is the part (if any) of that transfer value that was based upon contributions made by the person; and
- (b) the employer component of a transfer value payable to or in respect of a person is the part of that transfer value that was based upon contributions by an employer or employers of the person.

119K Rights of contributors in other cases

- (1) This section applies in relation to a person:
 - (a) in relation to whom section 119H applies but in relation to whom the last preceding section does not apply; and
 - (b) who is a contributor to the Fund.
- (2) If at any time the number of units of pension for which a person in relation to whom this section applies would, but for this Division, be required to contribute to the Fund does not exceed the sum of:
 - (a) such number of units of pension (including, where necessary, a fraction of a unit of pension) as the Board determines to have been equivalent, as at the date on which the person became an employee, to the amount of any transfer value, or the total of the amounts of any transfer values, referred to in paragraphs (a) and (b) of subsection (1) of section 119H that is or are, or would have become, payable to him;
 - (b) such number of units of pension (including, where necessary, a fraction of a unit of pension) as the Board determines to have been equivalent, as at the date on which the person became an employee, to any pension or pensions referred to in paragraphs (c) and (d) of that subsection that is or are, or would have become, payable to him;
 - (c) such number of units of pension (including, where necessary, a fraction of a unit of pension) as the Board determines to have been equivalent, as at the date on which the person became an employee, to any deferred benefits referred to in paragraphs (e) and (f) of that subsection that are, or would have become, applicable in respect of him; and

Section 119K

- (d) in the case of a person who becomes a contributor after the commencement of this section and was, immediately before becoming an employee, a contributor to a Public Service Superannuation Fund within the meaning of Part VIII, other than a person to whom that Part does not apply by reason of the operation of subsection (1) of section 110C—the number of units of pension determined by the Board in relation to him under subsection (3) of section 109 or, if that section does not apply in relation to him, the number of units of pension that would have been determined by the Board in relation to him under subsection (2) of section 110 if that last-mentioned section were applicable in relation to him; the person shall not be required or permitted to contribute to the Fund at that time in respect of units of pension.
- (3) If at any time the number of units of pension for which a person in relation to whom this section applies would, but for this Division, be required to contribute to the Fund exceeds the sum referred to in subsection (2), the person shall not be required or permitted to contribute to the Fund at that time in respect of a number of units of pension greater than the excess.
- (4) A determination made for the purposes of this section in relation to a person who has not made an election under section 24 may specify different numbers of units of pension as having been equivalent to the amount of a transfer value or the total of the amounts of any transfer values, or as having been equivalent to any pension or deferred benefits, according to whether or not the person makes such an election after the determination is made.
- (5) Where:
- (a) a transfer value became payable to or in respect of a person in accordance with paragraph (a) of subsection (1) of section 119H; and
 - (b) a transfer value of a greater amount would have become so payable but for the doing of, or the failure to do, any act or thing referred to in paragraph (b) of that subsection;

the amount of the first-mentioned transfer value shall not be taken into account for the purposes of paragraph (a) of subsection (2) of this section.

(6) Where:

- (a) a transfer value became payable to or in respect of a person in accordance with paragraph (a) of subsection (1) of section 119; and
- (b) a transfer value of a smaller amount would have become so payable but for the doing of, or the failure to do, any act or thing referred to in paragraph (b) of that subsection;

the amount of the last-mentioned transfer value shall not be taken into account for the purposes of paragraph (a) of subsection (2) of this section.

119L Matters to be taken into account by actuary in furnishing advice to Board

- (1) In furnishing advice to the Board in relation to the determination by the Board, for the purposes of section 119J or K, of the number of units of pension that was equivalent to the amount of a transfer value, or to the total of the amounts of any transfer values, that is or are, or would have become, payable to or in respect of a person under a superannuation scheme, an actuary shall have regard to actuarial principles and practice and shall take into account all relevant matters, including:
 - (a) the extent to which the transfer value or each of the transfer values was, or would have been, based upon contributions under the superannuation scheme by the employer of the person and the extent (if any) to which it was, or would have been, based upon contributions by the person;
 - (b) the age of the person at the date on which he became an employee;
 - (c) whether the person has made an election under section 24;
 - (d) the respective rates of mortality, invalidity and withdrawal from the Fund that are assumed, for the purposes of the

Section 119L

- advice, to apply in relation to the class of contributors in which the person is included; and
- (e) the rates of interest that it is assumed, for the purposes of the advice, will be earned by the assets of the Fund.
- (2) In furnishing advice to the Board in relation to the determination by the Board, for the purposes of section 119J or K, of the number of units of pension that was equivalent to a pension that is, or would have become, payable to a person under a superannuation scheme, an actuary shall have regard to actuarial principles and practice and shall take into account all relevant matters, including:
- (a) the amount that was the amount of the pension at the date on which the person became an employee or would have been the amount of the pension at that date if the pension had become payable to the person;
 - (b) whether, in the event of the death of the person leaving a widow or a child or children, any benefits would be payable under the superannuation scheme to the widow or in respect of the child or children or would have been so payable if the pension had become payable to the person;
 - (c) the age of the person at the date on which he became an employee; and
 - (d) whether the person has made an election under section 24.
- (3) In furnishing advice to the Board in relation to the determination by the Board, for the purposes of section 119J or K, of the number of units of pension that was equivalent to any deferred benefits that are, or would have become, applicable in respect of a person under a superannuation scheme, an actuary shall have regard to actuarial principles and practice and shall take into account all relevant matters, including:
- (a) the nature of the deferred benefits;
 - (b) the circumstances in which the benefits were to become, or would have become, payable;
 - (c) the amount of any pension or lump sum that has or will become, or would have become, payable as, or as part of, the deferred benefits;

- (d) the age of the person at the date on which he became an employee; and
- (e) whether the person has made an election under section 24.

119M Exemption of certain employees from medical examination

- (1) Subject to subsection (2), this section applies in relation to an employee if:
 - (a) by reason of the termination of the employment in which he was last employed before he became an employee:
 - (i) a transfer value became payable to or in respect of him under a superannuation scheme applicable in relation to that employment;
 - (ii) a pension became payable to him under such a superannuation scheme; or
 - (iii) deferred benefits became applicable in respect of him under such a superannuation scheme;
 - (b) in the case of an employee in relation to whom subparagraph (i) of paragraph (a) applies—an amount equal to the amount of the transfer value referred to in that subparagraph has been paid to the Board in accordance with subsection (1) of section 119J; and
 - (c) any of the following subparagraphs applies:
 - (i) the employee underwent a medical examination required under the rules of the superannuation scheme referred to in paragraph (a) for the purpose of determining whether his health and physical fitness were of such a standard as would justify his being admitted as a member of that scheme;
 - (ii) the employee was admitted as a member of the superannuation scheme under provisions of the rules of that scheme corresponding to the provisions of this section; or
 - (iii) the employee underwent a medical examination required by the person by whom he was employed in the employment referred to in paragraph (a) for the purpose of determining whether his health and physical fitness

Section 119M

were of such a standard as would justify his being employed in that employment.

- (2) This section does not apply in relation to an employee if:
- (a) a period of more than three months elapsed between the termination of the employment referred to in paragraph (a) of subsection (1) and the date on which he became an employee; or
 - (b) in the case of a person to whom subparagraph (i) or subparagraph (ii) of paragraph (a) of subsection (1) applies—the employment referred to in that paragraph terminated by reason of his invalidity or his physical or mental incapacity to perform his duties.
- (3) Where, under the superannuation scheme applicable in respect of the employment in which an employee in relation to whom this section applies was last employed before he became an employee:
- (a) the benefits that would have been applicable in respect of the employee if the termination of that employment had been caused by his death, invalidity or physical or mental incapacity would have been, or would have included, benefits by way of a pension;
 - (b) those benefits would have been the maximum benefits available under the scheme; and
 - (c) the applicability of those maximum benefits would not have been attributable to his having paid contributions at a higher rate than the ordinary rate of contributions;
- the employee is not prevented from contributing to the Fund under Part III by reason of subsection (1) of section 5.
- (4) If the Board is satisfied that, at the time when an employee in relation to whom this section applies commenced to be employed in the employment in which he was last employed before he became an employee, his health and physical fitness were of such a standard as would have justified his being accepted as a contributor to the Fund under Part III if he had then been an employee, the Board shall, notwithstanding subsection (1) of section 5, accept the employee as such a contributor.

Section 119MA

- (5) If subsections (3) and (4) are not applicable in respect of an employee in relation to whom this section applies, the Board shall, notwithstanding subsection (1) of section 5, accept the employee as a contributor to the Provident Account.
- (6) Where the Minister, after receiving a report from the Board in respect of a period in relation to which this section applies, is of the opinion that, as a result of the operation of this section, the number of pensions that have become payable under this Act during that period by reason of the death of contributors during that period, or the retirement of contributors during that period on the ground of invalidity or of physical or mental incapacity to perform their duties, is greater than the number of pensions that would otherwise have become so payable during that period, the Minister may direct that there shall be paid by the Commonwealth to the Fund, in addition to any other amounts that have or may become payable to the Fund under this Act, such amount as the Minister considers appropriate.
- (7) The Board shall, before furnishing a report to the Minister for the purposes of subsection (6), consult with an actuary.
- (8) In this section, *period in relation to which this section applies* means the period that commenced on 1 January 1970, and ends on 30 June 1972, the period of five years commencing on 1 July 1972 and each subsequent period of five years.

119MA Application of Division on and after 1 July 1976

This Division does not have effect in relation to a person who becomes an employee on or after 1 July 1976.

Division 3—Preservation of rights of persons ceasing to be contributors

119N Interpretation

- (1) For the purposes of this Division, the prescribed period, in relation to a person who has ceased to be a contributor to the Fund or to the Provident Account, is:
 - (a) in the case of a person other than a person in relation to whom paragraph (b) applies—the period of three months immediately after he ceased to be such a contributor; or
 - (b) in the case of a person who ceased to be such a contributor by reason of his having voluntarily terminated his employment or service in order to become a candidate for election as a member of a House of the Parliament of Australia or of a State or of the Legislative Assembly of the Northern Territory or a legislative or advisory body for another Territory prescribed for the purposes of section 47C of the *Public Service Act 1922-1974* and was a candidate at the election:
 - (i) if he is elected—the period commencing immediately after he ceased to be such a contributor and ending on the day on which he becomes such a member; or
 - (ii) if he is not elected—the period of three months immediately after the day of the declaration of the result of the election.
- (2) Subject to subsection (3):
 - (a) a period in respect of which a pension was payable to a person under this Act by reason of his invalidity or of his physical or mental incapacity to perform the duties of his employment and immediately before the commencement of which he was employed in public employment shall be treated for the purposes of this Division as if it had been a period in which he was employed in public employment; and

Section 119P

- (b) a period in respect of which a pension was payable to a person under a superannuation scheme applicable in respect of any employment of the person (other than the superannuation scheme constituted by the provisions of this Act relating to the Fund) by reason of his invalidity or of his physical or mental incapacity to perform the duties of that employment and immediately before the commencement of which he was employed in that employment shall be treated for the purposes of this Division as if it had been a period in which he was employed in that employment.
- (3) Where:
 - (a) a pension is not payable to a person under this Act during a period by reason of section 55 or section 64A; and
 - (b) that pension would, but for that section, have been payable to that person during that period by reason of his invalidity or of his physical or mental incapacity;

that period shall be treated for the purposes of this Division as if it had been a period in which that pension was payable but, if the person was, immediately before the pension became payable, employed in public employment, shall not, in the calculation of the period during which he was employed in public employment, be treated, by reason of paragraph (a) of subsection (2), as if it had been a period during which he was employed in public employment.
- (4) Where a contributor to the Provident Account is allowed by the Board to contribute to the Fund under Part III, this Division has effect as if he had become employed in public employment on the date on which he became a contributor to the Fund under that Part.

119P Eligible employment

- (1) For the purposes of the application of this Division in relation to a person who has ceased to be a contributor to the Fund or to the Provident Account, the following periods of employment of the person are periods of eligible employment:

Section 119P

- (a) the period of employment during which the person was a contributor to the Fund or to the Provident Account and which terminated at the time when he so ceased to be a contributor to the Fund or to the Provident Account;
- (b) subject to subsections (2) and (3), a period of employment of the person by the Commonwealth, by the Administration of a Territory, by a body corporate established for a public purpose by a law of the Commonwealth or of a Territory or by a company that is incorporated under the law of the Commonwealth or of a State or Territory and in which the Commonwealth has a controlling interest;
- (c) subject to subsection (4), a period of employment (whether within or outside Australia) of the person during which he was a member of a superannuation scheme under which, upon the termination of that employment:
 - (i) a lump sum that was based, or included an amount that was based, wholly upon contributions by the employer under the scheme or partly upon such contributions and partly upon contributions under the scheme by the person was paid to or in respect of the person;
 - (ii) a pension that was based, or included an amount that was based, wholly upon contributions by the employer under the scheme or partly upon such contributions and partly upon contributions under the scheme by the person became payable to the person; or
 - (iii) benefits, whether by way of a lump sum or of a pension, that were payable at a future time and were based, or included an amount or amounts based, wholly upon contributions by the employer under the scheme or partly upon such contributions and partly upon contributions under the scheme by the person became applicable in respect of the person; and
- (d) subject to subsection (5), a period of employment of a person during which:
 - (i) he was a member of a superannuation scheme within the meaning of Part VIA;

Section 119P

- (ii) he was a contributor to a State Fund within the meaning of Part VII or VIIA; or
 - (iii) he was a contributor to a Public Service Superannuation Fund within the meaning of Part VIII.
 - (2) Paragraph (b) of subsection (1) does not apply in relation to a period of employment of a person that terminated before the commencement of this section unless, before the expiration of three months after the termination of that employment, the person became employed in other employment that is eligible employment.
 - (3) Paragraph (b) of subsection (1) does not apply in relation to a period of employment of a person that terminated after the commencement of this section unless:
 - (a) a lump sum that was based, or included an amount based, wholly upon contributions by his employer under a superannuation scheme applicable in relation to that employment or partly upon such contributions and partly upon contributions under the scheme by the person was paid to the Board in accordance with subsection (1) of section 119J;
 - (b) a pension that was based, or included an amount based, wholly upon contributions by his employer under a superannuation scheme applicable in relation to that employment or partly upon such contributions and partly upon contributions under the scheme by the person became payable to him;
 - (c) benefits, whether by way of a lump sum or of a pension, that were payable at a future time and were based, or included an amount or amounts based, wholly upon contributions by his employer under a superannuation scheme applicable in relation to that employment or partly upon such contributions and partly upon contributions under the scheme by the person became applicable in respect of him; or
 - (d) before the expiration of three months after the termination of that employment he became employed in other employment that was eligible employment and:
-

Section 119P

- (i) a lump sum of a kind referred to in paragraph (a) did not become payable to or in respect of him in relation to the first-mentioned employment and he was not entitled to make an election or choice, exercise an option or do any other act or thing as a result of which such a lump sum would have become so payable;
 - (ii) a pension of a kind referred to in paragraph (b) did not become payable to or in respect of him in relation to the first-mentioned employment and he was not entitled to make an election or choice, exercise an option or do any other act or thing as a result of which such a pension would have become so payable; and
 - (iii) benefits of a kind referred to in paragraph (c) did not become applicable in respect of him in relation to the first-mentioned employment and he was not entitled to make an election or choice, exercise an option or do any other act or thing as a result of which any such benefits would have become so applicable.
- (4) Paragraph (c) of subsection (1) does not apply in relation to a period of employment of a person by reason of the operation of subparagraph (i) of that paragraph unless an amount equal to the lump sum referred to in that subparagraph, or an amount that included an amount based upon that lump sum, has been paid into the Fund or the Provident Account.
- (5) Paragraph (d) of subsection (1) does not apply in relation to a period of employment of a person unless:
 - (a) an amount equal to the amount refunded to the person from the Fund referred to in that paragraph was paid to the Board in accordance with Part VIA, VII, VIIA or VIII; and
 - (b) the period of employment during which the person was a contributor to the Superannuation Fund under this Act that immediately followed the period of the first-mentioned employment was a period of eligible employment.
- (6) A reference in paragraph (b), (c) or (d) of subsection (1) to a period of employment of a person does not include a reference to a period

of employment in relation to which a preceding paragraph of that subsection applies.

119Q Public employment

- (1) The Minister may, by instrument under his hand published in the *Gazette*, declare employment, whether within or outside Australia, by a person, or by persons included in a class of persons, specified in the instrument to be public employment for the purposes of this Division.

(1A) If:

- (a) employment (the ***declared employment***) by a person has been declared (whether or not by reference to a class of persons) under subsection (1) to be public employment for the purposes of this Division; and
- (b) apart from this subsection, employment of persons generally, or of a class of persons, by that person would cease at a particular time to be public employment for the purposes of this Division;

the Minister may, by writing published in the *Gazette*, declare that a person, or a person included in a class of persons, who was employed in public employment for the purposes of this Division immediately before that time because of the declared employment continues to be so employed.

(1B) A declaration under subsection (1) or (1A):

- (a) may be expressed to apply only in relation to the employment of a person included in a class of persons referred to in the declaration; and
- (b) may be expressed to apply only until a time stated in the declaration.

- (2) A declaration under subsection (1) or (1A) shall come into force on the day on which the instrument of declaration is published in the *Gazette* or, if an earlier day (not being earlier than 1 January 1970) is specified in the instrument as the day on which the declaration is

Section 119Q

to be deemed to have come into force, shall be deemed to have come into force on that earlier day.

- (3) A person shall be taken, for the purposes of this Division, to have been employed in public employment at a particular time if, and only if, the employer by whom he was employed at that time was a person, or was a person included in a class of persons, specified in a declaration by the Minister under this section that was, or is to be deemed to have been, in force at that time.
- (4) A declaration may be made under subsection (1) specifying employment by the Government of the United Kingdom of Great Britain and Northern Ireland or by a body corporate established for a public purpose by a law in force in the United Kingdom of Great Britain and Northern Ireland to be public employment for the purposes of this Division, but a person shall not be taken, for the purposes of this Division, to have been employed in public employment by reason of his having been employed in employment by that Government or by such a body unless his salary, immediately before he ceased to be a contributor to the Fund or to the Provident Account, or, if he ceased on more than one occasion to be such a contributor, immediately before he last so ceased, was fixed and payable in sterling.
- (5) Where any public employment in which a person is employed terminates and, within three months after the date of the termination, he again becomes employed in public employment, he shall, for the purposes of this Division, be deemed not to have ceased, by reason of the termination, to be employed in public employment but, in ascertaining the period in which he has been employed in public employment, any period between the termination of a period in which he was employed in public employment and the commencement of a further period in which he was employed in public employment shall not be treated as itself being a period in which he was employed in public employment.

119R Eligible superannuation schemes

- (1) The Minister may, by instrument under his hand published in the *Gazette*, declare a superannuation scheme specified in the instrument to be an eligible superannuation scheme for the purposes of this Division.
- (2) A declaration under subsection (1) shall come into force on the day on which the instrument of declaration is published in the *Gazette* or, if an earlier day (not being earlier than 1 January 1970) is specified in the instrument as the day on which the declaration is to be deemed to have come into force, shall be deemed to have come into force on that earlier day.
- (3) A person shall be taken, for the purposes of this Division, to have been a member of an eligible superannuation scheme at a particular time if, and only if, he was at that time a member of a superannuation scheme in respect of which a declaration by the Minister under this section was, or is to be deemed to have been, in force at that time.

119S Transfer value

- (1) A reference in this Division to a transfer value payable in accordance with this Division in respect of a person who has ceased to be a contributor to the Fund or to the Provident Account is a reference:
 - (a) in the case of a person in respect of whom that transfer value has become payable by virtue of the operation of section 119V:
 - (i) unless subparagraph (ii) applies—to such amount as is determined by the Commissioner to be the value of the rights of the person under this Act as at the time immediately before the person ceased to be such a contributor; or
 - (ii) if the declaration under subsection (1) of section 119R of the eligible superannuation scheme referred to in

Section 119S

subparagraph 119V(1)(b)(ii) of which the person became a member:

- (A) was made by instrument published in the *Gazette* after the commencement of this subsection; and
 - (B) by virtue of the operation of subsection (2) of section 119R, came into operation on a day earlier than the day on which the instrument of declaration was published in the *Gazette*;
to an amount equal to the sum of the amount that, but for this subparagraph, would be the amount of the transfer value and an amount of compound interest calculated thereon:
 - (C) in respect of the period commencing on the day next following the day on which the person so ceased to be a contributor and ending on 30 June 1976—at the rate of interest that is from time to time the prescribed rate of compound interest determined in accordance with section 90 of this Act; and
 - (D) in respect of the period commencing on 1 July 1976 and ending on the expiration of the period of 14 days after the day on which the Commissioner calculates that compound interest—at the rate at which interest is from time to time calculated in accordance with regulations made for the purposes of the definition of *accumulated basic contributions* in subsection (1) of section 3 of the *Superannuation Act 1976*; or
- (b) in the case of a person in respect of whom that transfer value has become payable because of an election under section 119WC—to an amount equal to the sum of the amount that would be the amount of the transfer value payable in respect of that person if that transfer value had become payable in respect of the person because of the operation of section 119V and had been determined under

subparagraph (1)(a)(i) of this section and an amount of compound interest calculated thereon:

- (i) in respect of the period commencing on the day next following the day on which the person so ceased to be a contributor and ending on 30 June 1976—at the rate of interest that is from time to time the prescribed rate of compound interest determined in accordance with section 90 of this Act; and
- (ii) in respect of the period commencing on 1 July 1976 and ending on the expiration of the period of 14 days after the day on which the Commissioner calculates that compound interest—at the rate at which interest is from time to time calculated in accordance with regulations made for the purposes of the definition of ***accumulated basic contributions*** in subsection (1) of section 3 of the *Superannuation Act 1976*.

- (1A) If a payment was made under the *Superannuation (Distribution of Surplus) Act 1974*, or was or is made under section 176 of the *Superannuation Act 1976*, to a person referred to in subparagraph (1)(a)(ii) or paragraph (1)(b), the amount of compound interest referred to in that subparagraph or that paragraph, as the case requires, shall be reduced by such amount as the Commissioner determines to be appropriate having regard to the amount of that payment and the time at which that payment was or is made.
- (2) In furnishing advice to the Board in relation to the determination of the value of the rights of a person under this Act as at the time immediately before he ceased to be a contributor to the Fund or to the Provident Account, an actuary shall have regard to actuarial principles and practice and shall take into account all relevant matters, including:
 - (a) the contributions to the Fund or to the Provident Account made by the person;
 - (b) in the case of a person who was a contributor to the Fund, the payments to the Fund that would have been made by the Commonwealth if:

Section 119S

- (i) on each occasion on which the person was required to pay an amount of contributions to the Fund in respect of units of pension (other than reserve units of pension), the Commonwealth had paid to the Fund an amount equal to two and one-half times the amount that the person was so required to pay; and
 - (ii) on each occasion on which the person would have been required to pay an amount of contributions to the Fund in respect of units of pension (if any) that were applicable in relation to him as non-contributory units of pension if he had been making contributions for those units of pension based upon a retiring age of sixty-five years, the Commonwealth had paid to the Fund an amount equal to two and one-half times the amount that the person would have been so required to pay;
- (c) in the case of a person who was a contributor to the Provident Account, the payments to the Provident Account that would have been made by the Commonwealth if, on each occasion on which the person was required to pay an amount of contributions to the Provident Account, the Commonwealth had paid to the Provident Account an amount equal to twice the amount that the person was so required to pay;
- (ca) in the case of a person, being a prescribed employee within the meaning of Division 3 of Part VIA, who is a contributor to the Provident Account, the payment to the Provident Account that would have been made by the Commonwealth if, upon the payment by the employee to the Board under subsection (1) of section 100L, the Commonwealth had paid to the Provident Account an amount ascertained by multiplying the amount so paid by a factor 1 less than the factor applicable in relation to the employee in accordance with subsection (5) of that section;
- (cb) in the case of a person, being a prescribed employee within the meaning of Division 3 of Part VIIA, who is a contributor to the Provident Account, the payment to the Provident Account that would have been made by the Commonwealth if, upon the Board paying to the Provident Account an

Section 119S

amount in respect of the employee under paragraph (a) of subsection (4) of section 107M, the Commonwealth had paid to the Provident Account:

- (i) if subsection (6) of that section applies in relation to the employee—an amount ascertained by multiplying the amount so paid by a factor 1 less than the factor applicable in accordance with subsection (6) of that section in relation to the employee; or
- (ii) if subsection (7) of that section applies in relation to the employee—in respect of each part of the amount so paid being a part in relation to which paragraph (c) of that subsection applies, an amount ascertained by multiplying the amount of that part by a factor 1 less than the factor applicable, for the purposes of subsection (5) of that section, in relation to that part;
- (d) any amount paid to the Board in accordance with subsection (1) of section 119J in respect of the person;
- (e) in the case of a person who was a contributor to the Fund, the amount of the liability of the Fund in respect of the person from time to time during the period throughout which he was a contributor to the Fund, having regard, in addition to any other relevant matters, to:
 - (i) the age of the person at the date on which he became such a contributor;
 - (ii) whether the person made an election under section 24; and
 - (iii) the respective rates of mortality, invalidity and withdrawal from the Fund that are assumed, for the purposes of the advice, to apply in relation to the class of contributors to the Fund in which the person was included;
- (f) the rates of interest that it is assumed, for the purposes of the advice, have been earned by the assets of the Fund;
- (g) the state and sufficiency of the Fund at the date on which the person ceased to be a contributor to the Fund or to the Provident Account; and

Section 119T

- (h) the value of any benefit that, but for this Division, would be payable to or in respect of the person under this Act by reason of his having ceased to be a contributor to the Fund or to the Provident Account.
- (3) A transfer value payable in accordance with this Division to or in respect of a person is payable:
 - (a) in the case of a person who was a contributor to the Fund—out of the Fund; and
 - (b) in the case of a person who was a contributor to the Provident Account—out of the Provident Account.
- (4) Where a transfer value becomes payable in accordance with this Division to or in respect of a person who has ceased to be a contributor to the Fund and to whom section 35A of this Act applied, and:
 - (a) at the time when he ceased to be a contributor to the Fund, he had not ceased to be a member as defined by subsection (1) of section 4 of the *Defence Forces Retirement Benefits Act 1948-1971* or had not ceased to be an eligible member of the Defence Force as defined by section 3 of the *Defence Force Retirement and Death Benefits Act 1973*; or
 - (b) at the time when the transfer value becomes payable, a transfer value also becomes payable in respect of him under Division 3 of Part VIC of that Act or under Division 3 of Part IX of the *Defence Force Retirement and Death Benefits Act 1973*;then, any period during which his liability to make contributions to the Fund was deferred under section 35A of this Act shall be disregarded in determining the first-mentioned transfer value and he is not required or permitted to pay the amount of the deferred contributions to the Fund.

119T Deferred benefits

- (1) The deferred benefits applicable under this Division in respect of a person who has ceased to be a contributor to the Fund or to the Provident Account shall, subject to this Division, be benefits of the

Section 119T

same nature, and payable in the same circumstances, on the same conditions and, upon his death, to the same persons (if any), as the benefits that would have been payable to or in respect of the person under this Act if he had not ceased to be such a contributor and had not made the election by virtue of which the deferred benefits became applicable and subsection (2) of section 37, subsection (3) of section 38, subsection (2) of section 43, subsection (2) of section 43A, subsection (4) of section 45, subsection (7) of section 46, subsection (5) of section 48, subsection (2) of section 49, subsection (2) of section 51, subsection (6) of section 82, subsection (4) of section 83, subsection (3) of section 83A, subsection (2) of section 84 and subsection (2) of section 85 had not been enacted.

- (2) Deferred benefits applicable in respect of a person are payable:
 - (a) in the case of a person who was a contributor to the Fund—out of the Fund; and
 - (b) in the case of a person who was a contributor to the Provident Account—out of the Provident Account or, where the benefits are payable on or after 1 July 1976—out of the Consolidated Revenue Fund, which is appropriated accordingly.
- (3) Subject to subsections (5) and (6), the amount of any pension or lump sum constituting or forming part of any deferred benefits shall be as determined by the Board.
- (4) In furnishing advice to the Board in relation to the determination of the amount of a pension or lump sum constituting or forming part of any deferred benefits applicable in respect of a person, an actuary shall have regard to actuarial principles and practice and shall take into account all relevant matters, including:
 - (a) the matters that he would be required to take into account by virtue of subsection (2) of section 119 if he were furnishing advice to the Board in relation to a determination of the value of the rights of the person under this Act as at the time immediately before he ceased to be a contributor to the Fund or to the Provident Account;

Section 119T

- (b) the circumstances in which, and the conditions on which, the pension or lump sum would be payable;
 - (c) the circumstances in which the deferred benefits would cease to be applicable in respect of the person and the amount of any benefit that would be payable to or in respect of the person in the event of the occurrence of those circumstances;
 - (d) the respective rates of mortality and invalidity that are assumed, for the purposes of the advice, to apply in relation to the person; and
 - (e) the rates of interest that it is assumed, for the purposes of the advice, will be earned by the assets of the Fund.
- (5) Where a deferred benefit by way of a pension that is applicable in respect of a person who has made an election under section 24 becomes payable not earlier than one month after the person attains the age of sixty years, so much of the pension as is attributable to units of pension the contributions for which were at a rate based on a maximum age for retirement of sixty years shall be increased by the amount by which it would have been increased under section 44 if the pension had been payable under the provisions of this Act other than this Part.
- (6) Where, by reason of the giving of a notice by a person under paragraph (c) of subsection (2) of section 119W, a deferred benefit by way of a pension becomes payable to the person after he attains the age of sixty years but before he attains the age of sixty-five years:
 - (a) if the person is not a person to whom such a pension had previously been paid by reason of the Board having been satisfied that he had ceased to engage in employment by reason of invalidity or of physical or mental incapacity to perform the duties of his employment and is a person who had, before the deferred benefit became payable, elected to receive, in lieu of the pension that would otherwise constitute the benefit, a refund of his contributions—the benefit shall consist of such a refund; or
 - (b) in any other case:

- (i) subject to subparagraph (ii), the amount of the pension, to the extent (if any) to which it is attributable to units of pension the contributions for which were at a rate based upon a maximum age for retirement of sixty-five years and to non-contributory units of pension, shall be reduced by such amount as the Board determines; or
 - (ii) he may contribute to the Fund (or, on or after 1 July 1976, to the Commonwealth) in a lump sum, or in such smaller sums and at such times as the Board approves, such amount as the Board considers necessary to enable payment to him, in respect of so much of the pension as is attributable to units of pension contributions for which were at a rate based upon a maximum age for retirement of sixty-five years and to non-contributory units of pension, of the pension that would have been paid to him if he had attained such later age (not exceeding the age of sixty-five years) as the Board approves.
- (7) Amounts equal to amounts contributed, before 1 July 1976, under subparagraph (ii) of paragraph (b) of subsection (6) in respect of so much of a pension as is attributable to non-contributory units of pension are payable to the Commonwealth out of the Fund.
- (8) Where a deferred benefit becomes applicable in accordance with this Division in respect of a person who has ceased to be a contributor to the Fund and to whom section 35A of this Act applied, and:
 - (a) at the time when he ceased to be a contributor to the Fund he had not ceased to be a member as defined by subsection (1) of section 4 of the *Defence Forces Retirement Benefits Act 1948-1971* or had not ceased to be an eligible member of the Defence Force as defined by section 3 of the *Defence Force Retirement and Death Benefits Act 1973*; or
 - (b) at the time when the deferred benefit becomes applicable, a deferred benefit also becomes applicable in respect of him under whichever of those Acts is applicable;

Section 119U

then, any period during which his liability to make contributions to the Fund was deferred under section 35A of this Act shall be disregarded in determining the amount of the first-mentioned deferred benefit and he is not required or permitted to pay the amount of the deferred contributions to the Fund.

119U Election that Division apply

- (1) Subject to this section, where, after the commencement of this section:
 - (a) a contributor to the Fund who has not attained the age of sixty years ceases to be such a contributor by reason of his resignation or discharge; or
 - (b) a contributor to the Provident Account ceases to be such a contributor:
 - (i) by reason of his resignation or discharge before he attains the age of sixty years; or
 - (ii) by reason of his being allowed by the Board to contribute to the Fund under Part III;he may, within twenty-one days after he ceases to be such a contributor, elect that this Division shall apply in relation to him.
- (2) The Board may, if it is satisfied that there are special circumstances that justify it in so doing, extend the period for the making of an election under the last preceding subsection.
- (3) If a person makes an election for the purposes of this section within one month before he ceases to be a contributor to the Fund or to the Provident Account, the election has effect as if it had been made on the day after he ceased to be such a contributor.
- (4) Subject to subsection (5), an election under this section (other than an election that the person became entitled to make by reason of the operation of subparagraph (ii) of paragraph (b) of subsection (1)) is of no effect unless the person who made the election gives notice in writing to the Board within twenty-one days, or within such longer period as the Board allows, after the

expiration of the period that is the prescribed period in relation to him:

- (a) stating whether he was employed at the expiration of that prescribed period and, if so, the name and address of his employer; and
 - (b) stating whether he was at the expiration of that prescribed period a member of a superannuation scheme applicable in relation to that employment and, if so, specifying the scheme concerned.
- (5) Subsection (4) does not apply if the person who made the election dies before the expiration of the period for the giving of a notice by him under that subsection and without having given such a notice.
- (6) Where a person who is entitled to make an election under this section dies within the period referred to in subsection (1) or within any period for which that period has been extended under subsection (2) without making such an election:
 - (a) if the person leaves a widow or widower—the widow or widower may make such an election within twenty-one days after the date of the death of the person; or
 - (b) if the person does not leave a widow or widower, or the widow or widower dies within the period referred to in paragraph (a) without making such an election, but there is an eligible child of the person or an eligible child of the widow or widower—such an election may be made within that period by such person as the Board permits;and, in that case, this Act has effect as if the election had been made by the first-mentioned person but subsection (4) does not apply.
- (7) The Board may, if it is satisfied that there are special circumstances that justify it in so doing, extend the period referred to in paragraph (a) or paragraph (b) of subsection (6).
- (8) A reference in this section to the widower of a deceased person is a reference to a widower who, in the opinion of the Board, was

Section 119V

wholly or substantially dependent upon the deceased person immediately before her death.

119V Circumstances in which transfer value payable

- (1) Subject to this Division, where:
 - (a) a person makes an election under section 119U; and
 - (b) within the period that is the prescribed period in relation to him, he:
 - (i) becomes employed in public employment; and
 - (ii) becomes a member of an eligible superannuation scheme that is applicable in relation to persons employed in that employment;a transfer value in respect of the person is payable to the person administering that scheme.
- (2) Where the person who made the election is a person who ceased to be a contributor to the Provident Account by reason of his having been allowed by the Board to contribute to the Fund under Part III, the transfer value referred to in subsection (1) is payable to the Fund.
- (3) Subsection (1) does not apply in relation to a person unless the person administering the superannuation scheme agrees to accept the transfer value and, under the rules of the scheme, the first-mentioned person will become entitled to retirement benefits under the scheme based upon the transfer value.

119W Circumstances in which person entitled to deferred benefits

- (1) Where a person makes an election under section 119U and:
 - (a) he becomes employed in public employment within the period that is the prescribed period in relation to him but a transfer value is not payable in respect of him under section 119V; or
 - (b) he does not become employed in public employment within that period but at the time when he ceased to be a contributor

to the Fund or to the Provident Account he had completed twenty years' eligible employment;
deferred benefits are, subject to this Division, applicable in respect of the person.

- (2) Subject to section 119ZB, deferred benefits that are applicable in respect of a person become payable on the day immediately following the earliest of the following dates:
- (a) where the Board is satisfied that the person has, by reason of invalidity or of physical or mental incapacity, become incapable (otherwise than temporarily) of performing duties of a kind suitable to be performed by him having regard to the duties performed by him in the employment in which he was employed immediately before he ceased to be a contributor to the Fund or to the Provident Account and the duties performed by him in employment (if any) in which he was employed after he ceased to be such a contributor:
 - (i) if, at the date that the Board is satisfied was the date on which he became so incapable, he was not employed in public employment—that date; or
 - (ii) if, at that date, he was employed in public employment—the date on which that public employment terminates;
 - (b) if:
 - (i) at the date of his death he was employed in public employment or had completed twenty years' eligible employment; or
 - (ii) at that date he was over the person's relevant retiring age and, at the date when he attained that age, he was employed in public employment;
the date of his death;
 - (c) if the person, by notice in writing given to the Board, selects a date for the commencement of the payment of the deferred benefits, being a date not earlier than the date on which he attains the person's relevant retiring age or the date on which the notice is given—the date so selected; and

Section 119W

- (d) the date on which the person attains the age of sixty-five years.
- (3) Paragraph (a) of subsection (2) does not apply in relation to a person unless:
 - (a) at the date that the Board is satisfied was the date on which he became incapable of performing the duties referred to in that paragraph, he was employed in public employment or had completed twenty years' eligible employment; or
 - (b) at that date he was over the person's relevant retiring age and, at the date when he attained that age, he was employed in public employment.
- (4) For the purposes of subsections (2) and (3), a period of public employment in which a person became employed after he ceased to be a contributor to the Fund or to the Provident Account shall be deemed to be a period of eligible employment of the person.
- (5) Deferred benefits are not payable unless:
 - (a) an application in writing has been made to the Board requesting payment of the benefits; and
 - (b) the applicant has furnished to the Board any information that is necessary to enable the Board to determine whether the benefits are payable.
- (6) Subject to subsections (7) and (8), where a person in relation to whom paragraph (a) of subsection (1) applies and who, at the time when he ceased to be a contributor to the Fund or to the Provident Account, had not completed twenty years' eligible employment ceases to be employed in public employment before he attains the person's relevant retiring age and the deferred benefits applicable in respect of him have not become payable under subsection (2), then:
 - (a) if a deferred benefit by way of a pension has previously been paid to him by reason of paragraph (a) of subsection (2)—the deferred benefits that were applicable in respect of him cease to be so applicable; or

- (b) in any other case—those deferred benefits cease to be applicable in respect of him but this Act has effect in relation to him as if the election by him under section 119U had not been made.
- (7) Subsection (6) does not apply in relation to a person if the sum of the periods of eligible employment in which the person has been employed and the period of the public employment in which he was employed after he ceased to be a contributor to the Fund or to the Provident Account, as the case may be, is not less than twenty years.
- (8) In the application of section 85 to a person to whom paragraph (b) of subsection (6) of this section applies, the period in respect of which the compound interest referred to in that section is payable includes the period that commenced on the day after the person ceased to be a contributor to the Provident Account and ended on the day on which he ceased to be employed in public employment and, on and after 1 July 1976, the prescribed rate of interest referred to in section 85 is the rate at which interest is from time to time calculated in accordance with regulations made for the purposes of the definition of ***accumulated basic contributions*** in subsection (1) of section 3 of the *Superannuation Act 1976*.
- (9) In this section, ***relevant retiring age***, in relation to a person, means the age that would have been the person's minimum retiring age for the purposes of the *Superannuation Act 1976* if the person:
 - (a) had not ceased to be a contributor to the Fund or to the Provident Account;
 - (b) had become an eligible employee for the purposes of that Act on 1 July 1976 by virtue of paragraph (a) of the definition of ***eligible employee*** in subsection 3(1) of that Act; and
 - (c) had continued to occupy the position held immediately before ceasing to be a contributor to the Fund or to the Provident Account.

Section 119WA

119WA Medical examination etc. of persons to whom deferred benefits by way of pension are payable under section 119W

- (1) The Commissioner may, by notice in writing given to a person to whom deferred benefits by way of pension are payable by virtue of paragraph (a) of subsection (2) of section 119W, require that person:
 - (a) to submit himself or herself for medical examination by a medical practitioner at a time, being a time before the person attains the age of 65 years, and place specified in the notice; or
 - (b) to give in writing to the Commissioner, within such period, being a period that ends before the person attains the age of 65 years, as is specified in the notice, such information as is required by the notice with respect to any employment (whether as an employee or on his or her own account) in which the person has been engaged during such period as is specified in the notice.
- (2) A notice under subsection (1) shall set out the effect of subsection (3).
- (3) Where a person fails to comply with a notice given to him or her under subsection (1) and the Commissioner is not satisfied that there was a reasonable excuse for the failure, the Commissioner may by notice in writing given to the person, suspend the person's pension with effect from such day as the Commissioner determines, being a day not earlier than:
 - (a) in a case where the first-mentioned notice required the person to submit himself or herself for medical examination on a day specified in that notice—the day next following that day; or
 - (b) in a case where the first-mentioned notice required the person to give information within a period specified in the notice—the day next following the expiration of that period.
- (4) A notice to a person under subsection (3) shall set out the effect of subsections (8), (10) and (11) and of section 119WB.

- (5) Subject to section 119WB, a suspension of a person's pension under subsection (3) continues in force, unless sooner revoked, until the person attains the age of 65 years.
- (6) Pension is not payable in respect of a period during which a suspension of the pension under subsection (3) is in force.
- (7) Where:
 - (a) the pension of a person is suspended under subsection (3);
and
 - (b) the Commissioner, having regard to such matters as he or she considers relevant, is of the opinion that the suspension should be revoked;the Commissioner may, by notice in writing given to the person or to the person and a person acting on the person's behalf, as the case requires, revoke the suspension with effect from such day as the Commissioner determines, being a day not later than the day on which the notice is given.
- (8) Without limiting subsection (7), where the pension of a person (in this subsection referred to as the **relevant person**) is suspended under subsection (3), the relevant person, or another person acting on his or her behalf, may, by notice in writing given to the Commissioner, request the Commissioner to revoke the suspension, and where such a request is made, the Commissioner shall, by notice in writing given to the relevant person or to the relevant person and the other person, as the case may be:
 - (a) if the pension has been suspended by virtue of the relevant person's having failed to comply with a notice requiring the relevant person to submit himself or herself for medical examination—require the relevant person to submit himself or herself for medical examination by a medical practitioner at a time, being a time before the relevant person attains the age of 65 years, and place specified in the second-mentioned notice; or
 - (b) if the pension has been suspended by virtue of the relevant person's having failed to comply with a notice requiring the relevant person to give information to the Commissioner (in

Section 119WA

this paragraph referred to as *the original notice*)—require the relevant person to give in writing to the Commissioner, within such period as is specified in the second-mentioned notice, being a period that ends before the relevant person attains the age of 65 years, such information as was required by the original notice to be given.

(9) A notice given by the Commissioner under subsection (8) shall set out the effect of subsections (10) and (11) and of section 119WB.

(10) Where:

- (a) because of a request having been made to revoke the suspension of the pension of a person (in this subsection referred to as the *relevant person*), a notice under subsection (8) is given to the relevant person or to the relevant person and another person; and
- (b) either:
 - (i) the relevant person complies with the notice; or
 - (ii) the relevant person fails to comply with the notice but the Commissioner is satisfied that there was a reasonable excuse for the failure;

the Commissioner shall, by notice in writing given to the relevant person or to the relevant person and the other person, as the case may be, revoke the suspension with effect from such day as the Commissioner determines, being a day not later than:

- (c) in a case to which subparagraph (i) of paragraph (b) applies—the day on which the relevant person so complied with the notice; or
- (d) in a case to which subparagraph (ii) of paragraph (b) applies—the day on which the Commissioner became so satisfied.

(11) Where:

- (a) because of a request having been made to revoke the suspension of the pension of a person (in this subsection referred to as the *relevant person*), a notice under subsection (8) is given to the relevant person or to the relevant person and another person; and

- (b) the relevant person fails to comply with the notice and the Commissioner is not satisfied that there was a reasonable excuse for the failure;
the Commissioner shall, by notice in writing given to the relevant person or to the relevant person and the other person, as the case may be, refuse to revoke the suspension.
- (12) A notice under subsection (11) shall set out the effect of section 119WB.
- (13) Where a person whose pension has been suspended under subsection (3) dies before the pension again becomes payable, the person shall, for the purposes of subsection 47(1) or 48(2), be deemed to have been in receipt of pension at the time of the person's death and, for the purposes of sections 47 and 48, the pension shall be deemed to have been payable at the rate at which it would have been payable to the person if it had not been suspended.
- (14) Where pension again becomes payable to a person whose pension was suspended under subsection (3), the person shall, for the purposes of the application of Part XI in relation to the pension, be deemed to have been in receipt of pension during the period of the suspension at the rate at which it would have been payable to the person if it had not been suspended.
- (15) The cost of any medical examination carried out for the purposes of this section shall be treated as part of the cost of the administration of this Act.
- (16) Where the Commissioner is required by this section to give a person a notice, the notice shall be taken to have been given to the person if:
- (a) the notice is served on the person personally;
 - (b) the notice is sent to the person by pre-paid post as a letter and the person acknowledges receipt of the letter; or
 - (c) where the Commissioner has caused all reasonable steps to be taken to ascertain a reliable address of the person, the notice is sent to the person by pre-paid post to:

Section 119WB

- (i) in a case where the Commissioner is satisfied that at least one reliable address of the person has been ascertained—that reliable address, or one of the reliable addresses, ascertained; or
 - (ii) in any other case—the last address of the person known to the Commissioner.
- (17) A reference in subsection (16) to a reliable address of a person shall be read as a reference to an address where, if a letter were sent to the person by pre-paid post to the address, the person would probably receive the letter.
- (18) A reference in this section to a medical examination by a medical practitioner does not include a reference to a medical examination by a person other than a person registered or licensed as a medical practitioner under a law of a State or Territory that provides for the registration or licensing of medical practitioners unless:
 - (a) the medical examination is made in a place that is not in Australia or an external Territory; and
 - (b) the person is registered or licensed as a medical practitioner under a law of that place that provides for the registration or licensing of medical practitioners.

119WB Cancellation of pension where pension suspended for 12 months etc.

Where:

- (a) a person's pension is suspended under subsection 119WA(3);
- (b) immediately before the suspension, the person had not attained the age of 64 years; and
- (c) the suspension is not revoked:
 - (i) in a case where a request to revoke the suspension is made under section 119WA before the expiration of a period of 12 months after the suspension came into force and the Commissioner does not make a decision under section 119WA in relation to that request within that period—upon the making of that decision; or

(ii) in any other case—for a period of 12 months;
the Commissioner may, by notice in writing given to the person,
cancel the person's entitlement to pension.

**119WC Election for transfer value by persons in relation to whom
deferred benefits are applicable**

- (1) Where a person in relation to whom deferred benefits are applicable under subsection (1) of section 119W:
 - (a) is or becomes employed in public employment; and
 - (b) is or becomes a member of an eligible superannuation scheme that is applicable to persons employed in that employment;the person may elect, by notice in writing given to the Commissioner, that, in lieu of those deferred benefits, a transfer value in respect of the person be paid to the person administering that scheme.
- (2) Where a person to whom deferred benefits are applicable and who is or becomes a member of an eligible superannuation scheme makes an election under subsection (1) for the payment of a transfer value in respect of the person in lieu of those deferred benefits, a transfer value in respect of the person is payable to the person administering that scheme.
- (3) Where a transfer value in respect of a person in lieu of deferred benefits applicable in relation to that person is paid under subsection (2), those deferred benefits cease to be applicable in relation to that person.
- (4) Notwithstanding subsection (2), a transfer value is not payable under that subsection in respect of a person in lieu of deferred benefits that are applicable in relation to that person if at any time after those deferred benefits first became so applicable they have been payable to the person.
- (5) Notwithstanding subsection (2), a transfer value in respect of a person is not payable under that subsection to the person administering an eligible superannuation scheme unless the person

Section 119X

administering the superannuation scheme agrees to accept the transfer value and, under the rules of that scheme, the first-mentioned person will become entitled to retirement benefits under the scheme based upon the transfer value.

- (6) Nothing in this section shall be taken, by implication, to preclude a person to whom different deferred benefits are applicable by reason of the person's having made more than one election under section 119U from making more than one election under subsection (1).

119X Person who is entitled to rights under this Division not entitled to rights under other provisions of this Act

- (1) Subject to paragraph (b) of subsection (6) of section 119W, where section 119V or 119W applies in relation to a person, any benefit that, but for this Division, would be payable to or in respect of the person under this Act by reason of his resignation or discharge is not payable except where that benefit is payable by virtue of the operation of this Division.
- (2) Where:
- (a) a payment has been made under section 51 or section 85 to a person who has ceased to be a contributor to the Fund or to the Provident Account; and
 - (b) after the payment was made, the person makes an election under section 119U;
- the election does not have any effect unless an amount equal to the amount of the payment is paid to the Fund or to the Provident Account, as the case may be, within seven days after the date of the election or within such further period as the Board in special circumstances allows.

119Y Certain former contributors not entitled to benefits under this Division

- (1) Where a person (other than a person who, at the time when he ceased to be a contributor to the Fund or to the Provident Account,

Section 119Y

had completed twenty years' eligible employment) who has made an election under section 119U (not being an election that the person became entitled to make by reason of the operation of subparagraph (ii) of paragraph (b) of subsection (1) of that section) is not employed in public employment at the expiration of the period that is the prescribed period in relation to him, then, unless:

- (a) the sum of the periods of eligible employment in which he has been employed and the period of public employment (if any) in which he was employed during that prescribed period was not less than twenty years;
- (b) he died or attained the persons relevant retiring age within that prescribed period at a time when he was employed in public employment; or
- (c) the Board is satisfied that:
 - (i) he ceased within that prescribed period, by reason of invalidity or physical or mental incapacity, to be employed in public employment; and
 - (ii) that invalidity or incapacity rendered him incapable (otherwise than temporarily) of performing duties that are of a kind suitable to be performed by him having regard to the duties performed by him in employment in which he was employed immediately before he ceased to be a contributor to the Fund or to the Provident Account and the duties performed by him in employment (if any) in which he was employed after he ceased to be such a contributor;

this Act has effect as if the election had not been made.

(2) Where:

- (a) a person who ceases to be a contributor to the Fund or to the Provident Account is, at the expiration of the period that is the prescribed period in relation to him, employed in public employment in respect of which a superannuation scheme (other than an eligible superannuation scheme) is applicable and is, at the expiration of that period, a member of that scheme;
- (b) the person has made an election under section 119U; and

Section 119Z

- (c) if a payment were made to him under section 51 or section 85, he would, under the rules of the superannuation scheme applicable in respect of that employment, be entitled to pay the amount of the payment to the person administering that scheme in exchange for benefits under that scheme; this Act has effect as if the election had not been made.
- (3) In this section, *relevant retiring age* has the same meaning as it has in section 119W.

119Z Contributor who resigned to contest an election

Where a person who has made an election under section 119U is, by virtue of section 52 or section 88, to be deemed not to have ceased to be a contributor to the Fund or to the Provident Account, as the case may be, this Act has effect as if the election had not been made.

119ZA Invalid pensioner restored to health

- (1) Where a deferred benefit by way of a pension is payable to a person by reason that the Board is satisfied as to the matters referred to in paragraph (a) of subsection (2) of section 119W:
 - (a) if the pension is suspended under section 119WA—deferred benefits are not applicable in relation to the person during the period of the suspension of the pension;
 - (aa) if the person's entitlement to the pension is cancelled under section 119WB—deferred benefits again become applicable in relation to the person; and
 - (b) subsection (2) of this section has effect in relation to him.
- (2) If the Board is satisfied that the health of the person has become so restored as to enable him to perform duties of a kind suitable to be performed by him, having regard to the duties performed by him immediately before he ceased to be a contributor to the Fund and the duties performed by him in employment (if any) in which he was employed after he ceased to be such a contributor, the Board may cancel his pension but the deferred benefit does not cease to

be applicable in relation to him by reason only of the cancellation of the pension.

- (3) The pension payable to a person shall not be cancelled under subsection (2) if:
- (a) in the case of a person who is not a contributor for a unit or units of pension based upon a retiring age of sixty-five years and is not a contributor in relation to whom any non-contributory units are applicable—the person has attained the age of sixty years; or
 - (b) in any other case—the person has attained the age of sixty-five years.

119ZB Person entitled to deferred benefits becoming a contributor

If a person to whom section 119W applies becomes a contributor to the Fund or to the Provident Account, the deferred benefits applicable in respect of him shall not become, or be, payable while he is such a contributor.

119ZBA Application of Division on and after 1 July 1976

This Division does not have effect in relation to a person who ceases to be a contributor on or after 1 July 1976.

Division 4—Miscellaneous

119ZC Special provisions affecting former contributors under certain superannuation schemes

- (1) Where:
- (a) a person who becomes an employee after the commencement of this section was, at any time before becoming an employee, a member of:
 - (i) a superannuation scheme conducted in accordance with the system established in the United Kingdom of Great Britain and Northern Ireland and known as the Federated Superannuation System for Universities; or
 - (ii) a superannuation scheme that was, or is to be deemed to have been, an approved superannuation scheme for the purposes of this section at the time when he became an employee;
 - (b) by virtue of subsection (3) of section 119D, a transfer value is to be deemed for the purposes of Division 2 to have become payable in respect of him after the commencement of this section under that superannuation scheme by reason of his having the legal title to a life policy or life policies of a kind referred to in that subsection or by reason of his being entitled to have the legal title to such a policy or policies assigned to him; and
 - (c) he has elected in accordance with paragraph (b) of subsection (1) of section 119J to pay to the Board an amount equal to the amount of that transfer value;
- the succeeding provisions of this section have effect.
- (2) The person may, within the period within which he was entitled to make an election under paragraph (b) of subsection (1) of section 119J, elect that this section shall have effect in relation to him and, where an election is so made, section 119J has effect as if the amount referred to in paragraph (c) of subsection (1) of that section, or, if part only of that amount relates to the transfer value

Section 119ZC

referred to in subsection (1) of this section, that part of that amount, had been paid to the Board in accordance with that paragraph and the Board had made the payments referred to in paragraph (a) of subsection (3), and subsections (7) and (8), section 119J in relation to that amount or that part of that amount, as the case may be.

- (3) An election under subsection (2) does not have effect unless the person causes to be assigned to the Board, within the period referred to in that subsection, the life policy or life policies referred to in paragraph (b) of subsection (1) free from any mortgages, charges or other encumbrances.
- (4) If:
 - (a) the salary of the person upon his becoming an employee was greater than the annual remuneration that was payable to him in respect of the last employment in which he was employed and to which a superannuation scheme referred to in subsection (1) related; or
 - (b) after the person became an employee his salary is increased; the Board shall so far as is practicable arrange for the amount or amounts of any life policy or life policies assigned to the Board by the person to be increased by the amount or amounts by which the life policy or life policies would have been increased under that scheme, or for the issue of such additional life policy or life policies in relation to the person as would have been issued under that scheme, if he had remained a member of the scheme and had been in receipt of an annual remuneration equal to that salary or that increased salary, as the case may be.
- (5) Subject to subsection (14), so much of any premium payable in respect of any life policy assigned to the Board in accordance with subsection (3) or issued in accordance with subsection (4) as relates to a period during which the person is an employee shall be paid by the Commonwealth out of the Consolidated Revenue Fund, which is appropriated accordingly.
- (6) Where the person is a contributor to the Fund and the amount of the fortnightly contributions payable by him to the Fund at any

Section 119ZC

time is less than the amount that is the prescribed amount in relation to him at that time, he is liable to pay to the Commonwealth an amount equal to the difference.

- (7) Where the person (in this subsection referred to as *the former contributor*) makes an election under subsection (1) of section 119U and, within the period that is the prescribed period in relation to him for the purposes of Division 3, he becomes employed in employment in respect of which a superannuation scheme referred to in paragraph (a) of subsection (1) of this section is applicable and becomes a member of that scheme, then:
- (a) subject to paragraph (c), Division 3 has effect in relation to him as if that employment were public employment and that superannuation scheme were an eligible superannuation scheme;
 - (b) the Board shall assign to the person administering that superannuation scheme the life policies assigned by the former contributor to the Board in accordance with subsection (3) or issued in relation to the former contributor in accordance with subsection (4);
 - (c) the assignment of those life policies in accordance with paragraph (b) shall be deemed to constitute the payment of a transfer value in respect of the former contributor in accordance with section 119V to the person administering that scheme; and
 - (d) the Board shall:
 - (i) if the amount of any fortnightly contribution paid by the former contributor to the Fund or to the Provident Account exceeded the amount that was the prescribed amount in relation to him at the time of the payment—make a payment to him out of the Fund or the Provident Account, as the case may be, of an amount equal to the amount of the excess; and
 - (ii) make a payment to the Commonwealth out of the Fund or the Provident Account, as the case may be, of an amount equal to the amount that, but for this Part, would have been payable to the former contributor under

Section 119ZC

section 51 or section 85 less any amounts paid to him under subparagraph (i).

- (8) If the life policy or life policies assigned by the person to the Board in accordance with subsection (3) or issued in relation to him in accordance with subsection (4) becomes or become payable at or before the time when he ceased to be a contributor to the Fund or to the Provident Account:
- (a) the Board shall, out of the amount paid to it under the policy or policies:
 - (i) make a payment to the Fund or to the Provident Account of an amount equal to the amount that, but for subsection (2) of this section, would have been paid by the Board to the Fund or to the Provident Account, as the case may be, under paragraph (a) of subsection (3), or under paragraph (a) of subsection (7), of section 119J together with compound interest on that amount, in respect of the period that commenced on the date on which the person made an election in accordance with paragraph (b) of subsection (1) of section 119J and ended on the date on which the life policy or life policies became payable, at the rate or rates applicable under subsection (3) of section 90;
 - (ii) in the case of a policy or policies assigned by the person to the Board in accordance with subsection (3) of this section—pay to the person, or, if he is dead, to his legal personal representative, an amount equal to so much of any premiums paid by the person in respect of the policy or policies as related to, or to any part of, the period that commenced on the date on which the transfer value referred to in paragraph (b) of subsection (1) of this section is to be deemed for the purposes of Division 2 to have become payable in respect of him and ended on the date on which he became an employee; and
 - (iii) pay the balance to the Commonwealth; and
 - (b) the Commonwealth shall pay to the person, or, if he is dead, to his legal personal representative, an amount equal to the
-

Section 119ZC

sum of any amounts paid by the person to the Commonwealth under subsection (6).

- (9) Where the person attains the age of sixty years while he is a contributor to the Fund or to the Provident Account, or ceases to be such a contributor before he attains that age, and neither of the last two preceding subsections applies in relation to him, then, if the election made by the person under subsection (2) has not been revoked before 1 July 1976 in accordance with the next succeeding subsection:

- (a) the Board shall surrender the life policy or life policies assigned by him to the Board in accordance with subsection (3) of this section or issued in relation to him in accordance with subsection (4) of this section and, out of the proceeds of the surrender, shall:
- (i) make a payment to the Fund or to the Provident Account of an amount equal to the amount that, but for subsection (2) of this section, would have been paid by the Board to the Fund or to the Provident Account, as the case may be, under paragraph (a) of subsection (3), or under paragraph (a) of subsection (7), of section 119J together with compound interest on that amount, in respect of the period that commenced on the date on which the person made an election in accordance with paragraph (b) of subsection (1) of section 119J and ended on the date as at which the surrender value or surrender values of the life policy or life policies was or were calculated, at the rate or rates applicable under subsection (3) of section 90;
- (ii) in the case of a policy or policies assigned by the person to the Board in accordance with subsection (3) of this section—pay to the person an amount equal to so much of any premiums paid by the person in respect of the policy or policies as related to, or to any part of, the period that commenced on the date on which the transfer value referred to in paragraph (b) of subsection (1) of this section is to be deemed for the purposes of Division 2 to have become payable in

- respect of him and ended on the date on which he became an employee; and
- (iii) pay the balance to the Commonwealth; and
- (b) the Commonwealth shall pay to the person an amount equal to the sum of any amounts paid by him to the Commonwealth under subsection (6).
- (11) The Minister may, by instrument under his hand published in the *Gazette*, declare a superannuation scheme, being a scheme under which benefits are provided for by means of life policies, to be an approved superannuation scheme for the purposes of this section.
- (12) A declaration under subsection (11) shall come into force on the day on which the instrument of declaration is published in the *Gazette* or, if an earlier day (not being earlier than 1 January 1970) is specified in the instrument as the day on which the declaration is to be deemed to have come into force, shall be deemed to have come into force on that earlier day.
- (13) A superannuation scheme shall be taken, for the purposes of this section, to have been an approved superannuation scheme at a particular time if a declaration by the Minister under subsection (11) in respect of that scheme was, or is to be deemed to have been, in force at that time.
- (14) In the application of this section in relation to a person who is employed by an approved authority:
- (a) subsection (5) does not apply but the premiums referred to in that subsection shall be paid by that approved authority, which may apply, for the purpose of making the payments, any moneys under its control; and
- (b) a reference in any other provision of this section to the Commonwealth shall be read as a reference to that approved authority.
- (15) In this section:
- salary** has the same meaning as in Part III; and

Section 119ZC

the prescribed amount, in relation to a person in relation to any time, is an amount ascertained in accordance with the formula

$$\frac{ab}{c}$$

where:

a is the amount of the annual premium, or the sum of the amounts of the annual premiums, applicable at that time under the life policy or life policies assigned by him to the Board in accordance with subsection (3) or issued in relation to him in accordance with subsection (4).

b is the amount, or the sum of the amounts, payable by him under the superannuation scheme referred to in subsection (4) immediately before he ceased to be a member of that scheme in respect of the annual premium or the annual premiums under the life policy or life policies assigned by him to the Board in accordance with subsection (3).

c is the amount of the annual premium, or the sum of the amounts of the annual premiums, applicable under the life policy or life policies assigned by him to the Board in accordance with subsection (3) immediately before he ceased to be a member of the superannuation scheme referred to in subsection (4).

- (16) This section does not apply to or in relation to a person who becomes an employee on or after 1 July 1976.
- (17) Subsection (4) does not apply in relation to an increase in the salary of an employee that occurs on or after 1 July 1976.
- (18) A person shall not be required to pay an amount to the Commonwealth under subsection (6) on or after 1 July 1976 unless the obligation to pay that amount is in relation to a time before 1 July 1976.
- (19) Subsections (7), (8) and (9) do not apply to or in relation to a person who ceases to be an employee on or after 1 July 1976.

119ZD Special provisions in relation to persons to whom section 7 applies

- (1) This section applies to a person with whom an arrangement made by the Commonwealth or an approved authority is in force under section 7.
- (2) If, after the commencement of this section, a person to whom this section applies becomes an employee and a contributor to the Fund or to the Provident Account:
 - (a) subsection (2A) of section 7 has effect subject to the succeeding provisions of this section; and
 - (b) subsection (3) of section 119D and paragraph (a) of subsection (1) of section 119H have effect in relation to him as if:
 - (i) the arrangement constituted a superannuation scheme;
 - (ii) his employment by the Commonwealth or the authority had terminated immediately before he became an employee; and
 - (iii) he was entitled to have assigned to him the legal title to any life policies that had been assigned to the Commonwealth or the authority in pursuance of the arrangement.
- (3) Subject to this section, the Commonwealth or the authority is not required to assign the life policies to the person before the expiration of the period within which he was entitled to make an election in accordance with paragraph (b) of subsection (1) of section 119J.
- (4) If the person makes an election in accordance with paragraph (b) of subsection (1) of section 119J, the succeeding provisions of this section have effect.
- (5) If the person does not make an election in accordance with subsection (2) of section 119ZC:

Section 119ZE

- (a) the Commonwealth or the authority shall surrender the life policy or life policies and, out of the proceeds of the surrender, shall:
 - (i) pay to the Board an amount equal to the surrender value of the policy, or the sum of the surrender values of the policies, calculated as at the date immediately before the person became an employee; and
 - (ii) pay the balance (if any) to the person; and
 - (b) the amount so paid to the Board shall be deemed to have been paid to the Board by the person under subsection (1) of section 119J.
- (6) If the person makes an election in accordance with subsection (2) of section 119ZC:
- (a) the Commonwealth or the authority shall assign the life policy or life policies to the Board;
 - (b) the assignment shall be deemed to constitute an assignment of the policy or policies to the Board by the person in accordance with subsection (3) of section 119ZC; and
 - (c) the person is not liable to pay any amount to the Commonwealth or the authority under subsection (2A) of section 7.

119ZE Payments out of Consolidated Revenue Fund

- (1) Subject to this section, section 33 applies in relation to a payment of a transfer value under section 119V in respect of a person who has been a contributor to the Fund as if that payment were a payment of pension.
- (2) In the application of section 33 in relation to payment of a deferred benefit, the reference in subsection (7) to \$208 shall be read as a reference to such amount as the Board determines.
- (3) Where the Commonwealth is required to make a payment by reason of section 33 in respect of a payment of a deferred benefit, section 106 and subsection (3) of section 119 apply in relation to that payment by the Commonwealth.

Section 119ZEA

- (4) Subject to subsections (5), (6) and (7), where a payment is made of a transfer value under section 119V, or of a deferred benefit under section 119W in respect of a person who has been a contributor to the Provident Account, the Commonwealth shall pay to the Provident Account an amount equal to two-thirds of the payment.
- (5) The amount by which a deferred benefit by way of a pension is increased in pursuance of subsection (5) of section 119T is payable from the Fund without contribution by the Commonwealth.
- (6) Where:
- (a) an amount has been paid to the Fund or to the Provident Account under Division 2 in respect of a person; and
 - (b) a benefit is subsequently paid under this Act to or in respect of the person, being a benefit consisting of:
 - (i) a fortnightly instalment of a pension (including a pension constituting or forming part of any deferred benefits referred to in section 119W);
 - (ii) a sum referred to in section 82 or section 83 (including a sum constituting a deferred benefit referred to in section 119W); or
 - (iii) a transfer value referred to in section 119V;
- sections 33 and 92 and the preceding provisions of this section do not apply in relation to the payment of that benefit but the Commonwealth shall pay to the Fund or to the Provident Account, as the case may be, an amount equal to so much of the amount of that benefit as the Board determines.
- (7) This section does not have effect on and after 1 July 1976.

119ZEA Application of Part on and after 1 July 1976

On and after 1 July 1976:

- (a) a reference in this Part to the Board shall be read as including a reference to the Commissioner for Superannuation;
- (b) the first reference in paragraph (a) of subsection (3) of section 119J and the last reference in subsection (2) of

Section 119ZEA

section 119V to the Fund shall be read as a reference to the new Superannuation Fund;

- (c) the reference in paragraph (a), and the first reference in paragraph (b), of subsection (7) of section 119J to the Provident Account shall be read as a reference to the new Superannuation Fund;
- (d) the reference in subsection (2) of section 119X, the reference in subparagraph (i) of paragraph (a) of subsection (8), and the reference in subparagraph (i) of paragraph (a) of subsection (9), of section 119ZC to a payment to be made to the Fund or to the Provident Account shall be read as a reference to a payment to be made to the new Superannuation Fund; and
- (e) the references in paragraph (d) of subsection (7) of section 119ZC to a payment to be made out of the Fund or the Provident Account shall each be read as a reference to a payment to be made out of the new Superannuation Fund.

Part XI—Pension increases on and after 1 January 2002

120 Interpretation

- (1) In this Part, unless the contrary intention appears:

first quarter, in relation to a half-year, means:

- (a) for a half-year beginning on 1 January in a year—the March quarter of the year; and
- (b) for a half-year beginning on 1 July in a year—the September quarter of the year.

half-year means a period of 6 months beginning on 1 January or 1 July in any year.

pension includes a pension payable by virtue of section 9 or 14 of the *Superannuation Act (No. 2) 1956* or section 10 of the *Superannuation (Pension Increases) Act 1971*, but does not include:

- (a) a pension that became payable under section 71 of this Act, not being such a pension for which contributions were made to a State Fund as defined by section 101 of this Act; or
- (b) a pension payable (whether under section 71 of this Act or otherwise) in respect of a child.

prescribed half-year means the half-year commencing on 1 January 2002 or a subsequent half-year.

Statistician means the Australian Statistician.

- (2) Subject to subsection (3), if at any time, whether before or after the commencement of this section, the Statistician has published or publishes in respect of a particular first quarter in a half-year an all groups consumer price index number for the weighted average of the 8 capital cities in substitution for an index number previously published by him in respect of that quarter, the publication of the

Section 121

later index number shall be disregarded for the purposes of this Part.

- (3) If at any time, whether before or after the commencement of this section, the Statistician has changed or changes the index reference period for the Consumer Price Index, then, for the purposes of the application of this Part after the change took place or takes place, regard shall be had only to index numbers published in terms of the new index reference period.
- (4) If the prescribed percentage for the purposes of section 121 is or includes a fraction of one-tenth of 1 per centum:
 - (a) where that fraction is less than one-half of one-tenth—that fraction shall be disregarded; and
 - (b) where that fraction is not less than one-half of one-tenth—that fraction shall be treated as one-tenth.

121 Increases in pensions

- (1) Subject to this Part, if the all groups consumer price index number for the weighted average of the 8 capital cities published by the Statistician in respect of the first quarter of the half-year immediately preceding a prescribed half-year exceeds the highest all groups consumer price index number for the weighted average of the 8 capital cities published by the Statistician in respect of the first quarter in any earlier half-year, not being a half-year earlier than the half-year that commenced on 1 July 1985, a person who was in receipt of a pension immediately before the commencement of that prescribed half-year is entitled to an increase, as ascertained in accordance with this section, in the rate at which the pension was payable immediately before the commencement of that prescribed half-year.
- (2) The increase provided for by subsection (1) in the rate at which a pension was payable to a person immediately before the commencement of a prescribed half-year is the prescribed percentage of that rate.

- (3) For the purposes of this section, the prescribed percentage, in relation to a prescribed half-year, is the percentage that represents $A-B$ expressed as a percentage of B , where:

A is the all groups consumer price index number for the weighted average of the 8 capital cities published by the Statistician in respect of the first quarter of the half-year immediately preceding the prescribed half-year; and

B is the highest all groups consumer price index number for the weighted average of the 8 capital cities published by the Statistician in respect of the first quarter of any half-year earlier than the half-year immediately preceding the prescribed half-year but not being earlier than the half-year that commenced on 1 July 1985.

- (4) Where, by reason of the death on 30 June or 31 December (as the case requires) in the half-year immediately preceding a prescribed half-year of a person in receipt of a pension, a pension becomes payable on the following day to another person, that other person shall be entitled to such an increase in the rate of that pension as the person would have been entitled to had the pension become payable to the person on that 30 June or 31 December (as the case requires).

122 Adjustment of increase in case of persons who become entitled to pension after previous increase

- (1) The following provisions of this section have effect if:
- (a) a person would, but for this section, be entitled to an increase in the amount of the annual pension that was payable in accordance with section 119W to the person immediately before the commencement of a prescribed half-year; and
 - (b) if the pension was payable to the person otherwise than as a widow or widower—the pension became payable during the half-year immediately preceding the relevant prescribed half-year; and

Section 122

- (c) if the pension was payable to the person as a widow or widower and:
 - (i) if a pension in accordance with section 119W was not payable to the husband or wife of the person immediately before his or her death—the pension became payable during the half-year immediately preceding the relevant prescribed half-year; or
 - (ii) if a pension in accordance with that section was payable to the husband or wife of the person immediately before his or her death—the pension that was payable to that husband or wife became payable during the half-year immediately preceding the relevant prescribed half-year.
- (2) If the pension that became payable by virtue of section 119W to the person, or, in a case where subparagraph (1)(c)(ii) applies, to the husband or wife of the person, became so payable after 16 June or 16 December (as the case requires) in the half-year immediately preceding the relevant prescribed half-year, the person is not entitled to the increase.
- (3) If the pension that became payable by virtue of section 119W to the person, or, in a case where subparagraph (1)(c)(ii) applies, to the husband or wife of the person, became so payable on or before 16 June or 16 December (as the case requires) in the half-year immediately preceding the relevant prescribed half-year, the amount of the increase is so much only of the amount that, but for this section, would have been the amount of the increase as bears to that last-mentioned amount the same proportion as the number of months in the period that commenced on the day on which the pension became payable, and ended on 30 June or 31 December (as the case requires) in that immediately preceding half-year bears to 6.
- (4) If the period referred to in subsection (3) is less than 1 month that period shall be treated as 1 month.
- (5) If the period referred to in subsection (3) consists of a number of whole months and a part of a month:

Section 124

- (a) where the number of days in that part of a month is less than one-half of the number of days in that month—that part of a month shall be disregarded; and
- (b) where the number of days in that part of a month is not less than one-half of the number of days in that month—that part of a month shall be treated as a whole month.

124 Modification of sections 46, 47 and 48

- (1) In calculating for the purposes of subsection (5) of section 46 the amount of the annual rate of the pension that, but for the death of a widow or widower, would, by virtue of subsection (1) of that section, have been payable to the widow or widower or have been so payable but for subsection (2) of that section, any amount by which that amount would have been increased or decreased by virtue of the operation of this Part shall be taken into account.
- (2) In calculating for the purposes of subsection (5) of section 47 the amount of the annual rate of pension that, but for the death of a widow or widower, would, by virtue of subsection (1) of that section, have been payable to the widow or widower or have been so payable but for subsection (2) of that section, any amount by which that amount would have been increased or decreased by virtue of the operation of this Part shall be taken into account.
- (3) In calculating for the purposes of subsection (2) of section 48 the amount of the annual rate of the pension that, but for the death or divorce of the wife or husband of a contributor or pensioner would, by virtue of subsection (1) of section 46, or subsection (1) of section 47, have been payable to the wife or husband or would have been so payable but for subsection (2) of section 46, or subsection (2) of section 47, any amount by which that amount would have been increased or decreased by virtue of the operation of this Part shall be taken into account.

125 Death or invalidity retirement before attaining age 21

- (1) Where a person has, on or before the day on which he attained or would have attained the age of 21 years, ceased to be an employee

Section 126

by reason of retirement on the ground of invalidity or by reason of death, and pension is payable to or in respect of him, the Commissioner for Superannuation may, in writing, authorize the pension to be increased to such extent as the Commissioner, in accordance with principles approved by the Minister for the purposes of this section, determines.

- (2) An increase in pension authorized by the Commissioner for Superannuation under subsection (1) applies in relation to the instalment of pension falling due on such day as the Commissioner determines (not being a day earlier than 1 July 1976) and in relation to all subsequent instalments.

126 Date of effect of increases

An increase payable by virtue of a provision of this Part, other than section 125, in the amount of the annual pension that was, or is, under subsection (4) of section 121, to be treated as having been, payable to a person on 30 June or 31 December (as the case requires) in a half-year applies in relation to the instalment of pension falling due on the first pension pay-day occurring after that day and in relation to all subsequent instalments.

Part XIA—Review of decisions by CSC

Division 1—Review of decisions by CSC

127 Review of decisions by CSC

- (1) A person affected by a decision of CSC who is dissatisfied with the decision may request, in writing, that CSC reconsider the decision.
- (2) The request must be made within 30 days of being notified of the decision or within such further period as CSC allows.
- (3) The request must set out the reasons for making it.
- (4) After receiving a request for reconsideration of a decision, CSC must:
 - (a) refer the decision to a Reconsideration Advisory Committee for the Committee to make recommendations to CSC in relation to the decision; or
 - (b) refer the decision to a Reconsideration Advisory Committee for the Committee to reconsider the decision; or
 - (c) reconsider the decision itself.
- (5) If CSC reconsiders a decision, it may:
 - (a) confirm the decision; or
 - (b) vary the decision; or
 - (c) set aside the decision and substitute a new decision.
- (6) If CSC reconsiders a decision, CSC must, by notice in writing given to the person who made the request, inform the person of the result of the reconsideration of the decision and the reasons for the result.

Division 2—Reconsideration Advisory Committees

128 Establishment of Committee

CSC may establish such Reconsideration Advisory Committees as CSC considers necessary.

129 Members of Committee

A Committee comprises such persons as CSC determines.

130 Functions of Committee

- (1) The functions of a Committee are to review any decision referred to it under this Part and:
 - (a) if CSC has delegated to the Committee CSC's powers to reconsider the decision—to confirm, vary, substitute or set aside the decision; or
 - (b) if CSC has delegated to the Committee any of CSC's powers in relation to the decision (other than the power to reconsider the decision)—to exercise those powers; or
 - (c) in any other case—to make recommendations to CSC in relation to the decision.

Note: Paragraph (c)—see section 133A.

- (2) When reviewing a decision, a Committee:
 - (a) must take into account any evidence relevant to the decision that is submitted to it; and
 - (b) may also take steps to obtain any other evidence that it considers necessary for a proper review of the decision.

131 Proceedings of Committee

- (1) Subject to any directions given by CSC, a Committee may regulate its proceedings as the Committee thinks fit.

- (2) If a direction is given in writing, the direction is not a legislative instrument.

132 Indemnification of members of a Committee

Any matter or thing done, or omitted to be done, in good faith by a member of a Committee in the performance of functions under this Part does not subject him or her personally to any action, liability, claim or demand.

Note: See also section 35 of the *Governance of Australian Government Superannuation Schemes Act 2011*.

133 Remuneration and allowances

- (1) A member of a Committee is to be paid such remuneration as is determined by the Remuneration Tribunal. If no determination of that remuneration by the Tribunal is in operation, the member is to be paid such remuneration as is prescribed.
- (2) A member of a Committee is to be paid such allowances (if any) as are prescribed.
- (3) This section has effect subject to the *Remuneration Tribunal Act 1973*.

133A Recommendations by Committee to CSC

- (1) If a Committee makes recommendations to CSC in relation to a decision referred to it, then, after CSC takes into account:
- (a) the recommendations of the Committee; and
 - (b) any other matter that CSC considers relevant;
- CSC must make a decision in writing:
- (c) confirming the decision under review; or
 - (d) varying the decision under review; or
 - (e) setting aside the decision under review and substituting a new decision.
- (2) CSC's written decision must include the reasons for its decision.

Section 133A

- (3) CSC must make available a copy of its written decision to the applicant.

Division 3—Review of decisions by the Administrative Appeals Tribunal

133B Review by the Administrative Appeals Tribunal

Applications may be made to the Administrative Appeals Tribunal for:

- (a) review of a decision of CSC that has been confirmed or varied by CSC under paragraph 127(5)(a) or (b); and
- (b) review of a decision of CSC that has been confirmed or varied by a Reconsideration Advisory Committee under paragraph 130(1)(a); and
- (c) review of a decision of CSC that has been confirmed or varied by CSC under paragraph 133A(1)(c) or (d).

Part XII—Miscellaneous

133C CSC to keep records with respect to benefits paid

CSC must cause proper records to be kept in respect of benefits paid under this Act.

134 Benefits to be paid out of Consolidated Revenue

- (1) Instalments of pension, and any other benefits or moneys, that have become payable to a person under this Act (otherwise than by reason of, or for a reason connected with, the exercise by the Board of its power under section 12 to invest moneys of the Fund) or under another Superannuation Act, but have not been paid, or that become payable on or after 1 July 1976, shall be paid out of the Consolidated Revenue Fund, which is appropriated accordingly.
- (2) In subsection (1), *another Superannuation Act* means the *Superannuation Act 1965*, the *Superannuation (Pension Increases) Act 1971*, the *Superannuation (Distribution of Surplus) Act 1974* and any other Act enacted before 1 July 1976 that is declared by the regulations to be a Superannuation Act for the purposes of this section.

135 Acceptance of election outside prescribed period

- (1) Notwithstanding anything contained in this Act, where an election under this Act has been or is made by an employee or pensioner before the commencement, or after the expiration, of the prescribed period, and the Board is satisfied that:
 - (a) hardship would accrue to, or to the dependants of, the employee or pensioner if the election were not recognized; and
 - (b) in all the circumstances of the case it is desirable that the election should be recognized;

Section 136

the Board may recognize the election as if it had been made within the prescribed period.

- (2) In the event of the retirement of an employee on the ground of invalidity or physical or mental incapacity to perform his duties, within one year after the recognition, under subsection (1), of an election made after the expiration of the prescribed period, he shall, if the election was to contribute for an additional unit or units, be entitled to a refund of the contributions paid in respect of the additional unit or units, but shall not be entitled to any further payment in respect thereof.

136 Election after retirement of employee

Where:

- (a) it is provided by this Act that an election may be made by an employee;
- (b) a person purports to make the election after he ceases to be an employee; and
- (c) the Board is satisfied that:
 - (i) hardship would accrue to that person or his dependants if the election were not recognized; and
 - (ii) in all the circumstances of the case it is desirable that the election should be recognized;

the Board may recognize the election as if it had been made before the person ceased to be an employee and, in the case of an election required to be made within a prescribed period, as if it had been made within that period.

136A Death may be presumed in certain cases

If the Commissioner, after consideration of all the circumstances, directs that the death of a person be presumed, this Act applies in relation to that person as if the person had died on such date as is determined by the Commissioner.

Section 137

137 Provisions in respect of a fraction of a unit

Where, under this Act:

- (a) contributions are payable in respect of a fraction of a unit of pension, those contributions shall be in proportion to that fraction; and
- (b) pension is payable in respect of a fraction of a unit of pension, that pension shall be in proportion to that fraction.

138 Contributions payable from next pay-day

- (1) Where the date from which any contributions would be payable under this Act is not a pay-day, those contributions are payable as from the next following pay-day.
- (2) In calculating the rate of the contributions under the appropriate table or tables in the Schedules to be paid fortnightly by a contributor for a unit or units of pension, the obligation of the contributor to contribute for the unit or units shall be deemed to have come into existence on the pay-day as from which the contributions are payable.

139 Refund of contributions

Where the number of units of pension for or in respect of which a contributor is required to contribute is reduced, any contributions paid by him for or in respect of units of pension in excess of the reduced number of units shall be refunded to him.

140 Question as to invalidity etc. determined by Board on Medical Officer's report

Whenever any question arises under this Act as to whether a contributor is an invalid, or is physically or mentally incapable of performing his duties, and whether the invalidity or incapacity is due to wilful action on his part for the purpose of obtaining pension, the question shall be determined by the Board (whether

Section 142

before or after the retirement of the contributor) upon a report from a Medical Officer appointed for the purposes of this Act:

Provided that upon receipt of an adverse report by the Board, and before a determination is arrived at the contributor shall have the right to a second medical report from a doctor mutually agreed upon by the contributor and the Board.

142 Returns

- (1) The Board may at any time require the Commonwealth or an approved authority to furnish such returns with respect to its employees as the Board decides, and may at any time require any employee to furnish such information as the Board deems necessary for the purpose of any investigation in connexion with the Fund.
- (2) Any employee who, without reasonable excuse (proof whereof shall lie with him) fails to furnish the information required of him under this Act commits an offence.

Penalty for a contravention of this subsection: 1 penalty unit.

143 Assignment of pensions

Except as prescribed and subject to section 143A, pensions and other benefits under this Act are not capable of being assigned or charged or of passing by operation of law, and any moneys payable under this Act on the death of an employee are not liable to be applied or made available in payment of his debts or liabilities.

143A Attachment of pensions

- (1) Where a judgment given by a court for the payment of a sum of money has not been fully satisfied by the judgment debtor and the judgment debtor is entitled to a pension or other benefit under this Act, the judgment creditor may serve on the Board, in such manner as is prescribed, a copy of the judgment, certified under the hand of the Registrar or other proper officer of the court by which the

Section 143A

judgment was given, and a statutory declaration by the judgment creditor stating that the judgment has not been fully satisfied by the judgment debtor and specifying the amount due by the judgment debtor under the judgment.

- (2) Where a copy of a judgment and a statutory declaration are served on the Board in accordance with subsection (1), the Board shall, as soon as practicable, by notice in writing given to the judgment debtor, inform him of the service of those documents and require him, within such period as is specified in the notice and in such manner as is so specified, to notify the Board whether the amount specified in the declaration is still due under the judgment and, if no amount or a lesser amount is due under the judgment, to furnish to the Board, in such manner as is specified in the notice, evidence in support of that fact.
- (3) A person to whom a notice is given under subsection (2) shall comply with the requirements contained in the notice.

Penalty: 5 penalty units.

Note: Part IA of the *Crimes Act 1914* contains provisions dealing with penalties.

- (4) If, at the expiration of the period specified in the notice, the Board is satisfied that an amount is due under the judgment, the Board may, in its discretion, deduct from the pension or benefit, and pay to the judgment creditor, such sums as do not exceed that amount.
- (5) A deduction shall not be made from:
- (a) an instalment of pension payable in respect of a child; or
 - (b) an instalment of any other pension if the deduction will reduce the amount of the instalment payable to less than one-half of the amount that would, but for this section, be payable.
- (6) If, after a copy of a judgment given against a pensioner or beneficiary, being a judgment in respect of which the Board is satisfied that an amount is due, has been served in accordance with subsection (1), a copy of another judgment given (whether before

Section 144

or after the first-mentioned judgment) against the same pensioner or beneficiary in favour of the person in whose favour the first-mentioned judgment was given or in favour of another person is served in accordance with that subsection, the Board shall not make a payment in pursuance of this section to the judgment creditor under the other judgment in respect of the amount due under that judgment until the amount due under the first-mentioned judgment has been paid.

- (7) A payment made to a judgment creditor in pursuance of this section out of an amount of benefit payable to a person shall be deemed to be a payment of benefit to the person entitled to benefit.
- (8) A judgment creditor who serves a copy of a judgment on the Board under subsection (1) must, within 21 days after the day that the judgment debt is satisfied, notify the Board, in such manner as is prescribed, that the judgment debt is satisfied.

Penalty: 5 penalty units.

Note: Part 1A of the *Crimes Act 1914* contains provisions dealing with penalties.

- (9) If the amounts paid in pursuance of this section to a judgment creditor in respect of a judgment exceed, in the aggregate, the amount due under the judgment, the excess is repayable by the judgment creditor to the judgment debtor and, in default of payment, may be recovered by the judgment debtor from the judgment creditor in any court of competent jurisdiction.

144 Employees paid in sterling

- (1) Where the salary of an employee is fixed and payable in sterling this Act shall be read as if, for the purposes of calculating:
 - (a) the number of units of pension in respect of which the employee shall contribute;
 - (b) the contributions payable under this Act by that employee;
 - (c) any pension or amount becoming payable under this Act to or in respect of that employee; and

Section 145

- (d) any payment for which the Commonwealth becomes liable under this Act in respect of that employee;
any reference to any amount of salary, contribution or payment, or to any other amount, were a reference to the amount in sterling that corresponds with that amount.
- (1A) For the purposes of subsection (1), the amount in sterling that corresponds to an amount referred to in this Act shall be calculated on the basis that One pound sterling is the equivalent of \$2.
- (2) Where payments made to or from the Fund, the Provident Account or the Reserve Units of Pension Account exceed or are less than the amount of the payment which would, but for this section, have been so made, there shall be payable to the Commonwealth from the Fund, the Provident Account or the Reserve Units of Pension Account, as the case may be, the amount by which its receipts exceed those it would have received but for this section, and the Commonwealth shall recoup the Fund, the Provident Account or the Reserve Units of Pension Account, as the case may be, the amount of any loss sustained by reason of this section.

145 Payments to the Commonwealth by approved authorities

- (1) Where any pension or other benefit is payable on or after 1 July 1976 under this Act to or in respect of any person who was employed by an approved authority, the authority shall pay to the Commonwealth, in respect of the payment of that pension or other benefit:
 - (a) such amount as the Minister determines; or
 - (b) an amount calculated in accordance with a method determined by the Minister in respect of the authority or in respect of authorities included in a class of authorities to which the authority belongs;and the authority may apply for that purpose any moneys under its control.
- (2) A determination under subsection (1) may be made at any time before or after the pension or other benefit becomes payable.

- (3) Nothing in subsection (1) shall be taken to imply that 2 or more authorities cannot, under that subsection, be liable to pay amounts to the Commonwealth in respect of the same amount, being an amount that has been paid to or in respect of a person who has been employed by each of those authorities.
- (4) An authority may, and, if the Minister so directs, shall, enter into an arrangement with the Minister for the making of payments to the Commonwealth by the authority, in lieu of payments that, but for the arrangement, the authority would be required to make under subsection (1), being an arrangement that the Minister is satisfied will provide a fair basis of payment to the Commonwealth in respect of amounts paid, payable or likely to become payable out of the Consolidated Revenue Fund to or in respect of persons who have been employed by the authority and the authority may apply for the purposes of the arrangement any moneys under its control.
- (5) Where:
 - (a) but for this subsection, an authority would be liable to pay to the Commonwealth an amount or amounts in respect of any pension or other benefit that was paid before 1 July 1976 under this Act; and
 - (b) the Minister determines that the authority should be relieved of that liability;the authority ceases, upon the making of the determination, to be liable for that amount or those amounts.
- (6) The reference in subsection (1) to an amount determined by the Minister, or to an amount calculated in accordance with a method determined by the Minister, shall be read as including a reference to a nil amount.

146 Cost of medical examinations

Where under this Act a medical examination of a person (being a person who is or becomes employed by an approved authority) is required, the cost of the examination shall be borne by the approved authority and the approved authority may apply for that purpose any moneys under its control.

Section 147

147 Retirement or death as result of war service

- (1) Where the Board is satisfied that any pension or benefit has, whether before or after the commencement of this section, become payable under this Act as the result of the service of a contributor as a member of the Forces, the Commonwealth shall pay to the Fund the amount by which the proportion of the pension or benefit equivalent to the contributions made by the contributor is less than the amount of the pension or benefit.
- (2) In this section the expression *the Forces* means:
 - (a) the Naval, Military or Air Forces of the Commonwealth, of the United Kingdom or of any other part of the King's dominions;
 - (b) any nursing service or women's auxiliary or other service established in connexion with any of the Forces specified in the last preceding paragraph; and
 - (c) any other service which the Minister, by order published in the *Gazette*, declares to be included in the Forces for the purposes of this section.

148 Power to recover

The Board may recover contributions under the Act in any court of competent jurisdiction.

149 Delegation by Minister

- (1) The Minister may, by writing under his hand, delegate to an officer of the Department that deals with matters arising under this Act, either generally or otherwise as provided in the instrument of delegation, all or any of his powers or functions under this Act.
- (2) A power or function so delegated may be exercised or performed by the delegate in accordance with the instrument of delegation.
- (3) A delegation under this section is revocable at will and does not prevent the exercise of the power or performance of the function by the Minister.

Section 149A

149A Delegation by Public Service Board

- (1) The Public Service Board may, either generally or otherwise as provided in the instrument of delegation, by instrument in writing, delegate to an officer of the Public Service of the Commonwealth all or any of its powers and functions under subsection (5) of section 4 and subsection (2) of section 5.
- (2) A power or function so delegated may be exercised or performed by the delegate in accordance with the instrument of delegation.
- (3) A delegation under this section is revocable at will and does not prevent the exercise of a power or the performance of a function by the Public Service Board.

149AA Minister may request the supply of information

CSC must give the Minister such information relating to the general administration and operation of this Act as the Minister may from time to time require.

149AB Making false statements to CSC

- (1) If a person is convicted of an offence against section 135.2, 136.1, 137.1 or 137.2 of the *Criminal Code* that relates to this Act, the court may, in addition to imposing a penalty in respect of the offence, order the person to pay to CSC an amount equal to any amount of benefit paid to the person as a result of the act, failure or omission in respect of which the person was convicted.
- (2) For the purposes of subsection (1), a certificate by CSC stating that an amount specified in the certificate is the amount of benefit that has been paid to a person specified in the certificate in consequence of an act, failure or omission specified in the certificate is prima facie evidence of the matters specified in the certificate.
- (3) In any proceeding, a document purporting to be a certificate under subsection (2) is taken, unless the contrary is proved, to be such a certificate and to have been duly given.

Section 149B

- (4) In this section:

benefit includes pension or other money payable.

149B References to Board to include Commissioner

From 1 July 1976 to 30 June 2011 (both dates inclusive), any reference in this Part to the Board shall, unless the context otherwise requires, be read as including a reference to the Commissioner for Superannuation, but, on and after 1 July 1976, section 140 of this Act does not have effect except in respect of questions that have arisen before 1 July 1976.

150 Regulations

- (1) The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters required or permitted to be prescribed, or necessary or convenient to be prescribed, for carrying out or giving effect to this Act, and in particular:
- (a) for prescribing in respect of contributors suffering from invalidity or physical or mental incapacity to perform their duties, all or any of the following matters:
 - (i) conditions of retirement;
 - (ii) pensions or other benefits;
 - (iii) provisions for cancellation of pensions or other benefits; and
 - (iv) conditions of compulsory re-employment;
 - (b) for prescribing the data in respect of mortality, conjugal condition, dependent children, invalidity, and rate of interest to be employed in determining actuarial equivalents for the purposes of this Act, and for prescribing the incidence on the several benefits of the commutations involved in determining such actuarial equivalents;
 - (c) where under this Act an employee or pensioner may make any election or choice, and the time within which it may be made is not stated in the Act, for prescribing the time within

Section 150

which it must be made and the conditions upon which it may be made; and

- (d) for prescribing penalties not exceeding 20 penalty units for an offence against the regulations.

Note: Part 1A of the *Crimes Act 1914* contains provisions dealing with penalties.

- (2) The regulations may make provision for modifying this Act, or a provision of this Act specified in the regulations, in the application of this Act or that provision to and in relation to a person who is in receipt of pension under section 46, 47 or 48, or to and in relation to a prescribed class of such persons, and the modifications that may be made by the regulations include, but are not limited to, modifications providing for payment of pension at a rate other than the rate at which, but for the regulations, the pension would be payable.

Third Schedule—Rates of contribution

Section 23(1)

Table I

Rates of contribution to be paid fortnightly by male contributors for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on the retiring age of 65 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Age next Birthday	Contribution for First Two Units	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units	Age next Birthday	Contribution for First Two Units	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units
	\$	\$		\$	\$
15	0.22	0.20			
16	0.22	0.20	41	0.76	0.68
17	0.24	0.22	42	0.80	0.72
18	0.26	0.22	43	0.84	0.78
19	0.26	0.24	44	0.88	0.82
20	0.28	0.24	45	0.92	0.86
21	0.30	0.26	46	0.98	0.92
22	0.32	0.28	47	1.04	0.98
23	0.32	0.28	48	1.12	1.08
24	0.34	0.30	49	1.20	1.16
25	0.36	0.32	50	1.30	1.24
26	0.38	0.34	51	1.40	1.36
27	0.40	0.36	52	1.52	1.48
28	0.42	0.38	53	1.64	1.62
29	0.44	0.38	54	1.80	1.78

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Age next Birthday	Contribution for First Two Units	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units	Age next Birthday	Contribution for First Two Units	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units
	\$	\$		\$	\$
30	0.46	0.40	55	1.98	1.96
31	0.48	0.42	56	2.20	2.18
32	0.50	0.44	57	2.48	2.46
33	0.52	0.46	58	2.84	2.80
34	0.54	0.48	59	3.30	3.28
35	0.56	0.50	60	3.96	3.92
36	0.58	0.52	61	4.96	4.92
37	0.62	0.56	62	6.62	6.58
38	0.64	0.58	63	9.98	9.94
39	0.68	0.62	64	20.16	20.08
40	0.72	0.66	65	20.56	20.48

Table II

Rates of contribution to be paid fortnightly by female contributors for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on a retiring age of 65 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Contribution for each Two Units	Age next Birthday	Contribution for each Two Units
	\$		\$
15	0.14		
16	0.14	41	0.54
17	0.14	42	0.58
18	0.16	43	0.62
19	0.16	44	0.66
20	0.18	45	0.72
21	0.18	46	0.76
22	0.18	47	0.82
23	0.20	48	0.88
24	0.22	49	0.96
25	0.22	50	1.04
26	0.24	51	1.14
27	0.24	52	1.26
28	0.26	53	1.38
29	0.28	54	1.52
30	0.28	55	1.68
31	0.30	56	1.88
32	0.32	57	2.14
33	0.34	58	2.48
34	0.36	59	2.90
35	0.38	60	3.50
36	0.40	61	4.42

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Contribution for each Two Units	Age next Birthday	Contribution for each Two Units
	\$		\$
37	0.42	62	5.96
38	0.44	63	9.06
39	0.48	64	18.46
40	0.52	65	18.82

Table III

Rates of contribution to be paid fortnightly by male contributors for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3
Age next Birthday	Contribution for First Two Units	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units
	\$	\$
15	0.26	0.24
16	0.26	0.24
17	0.28	0.26
18	0.30	0.26
19	0.32	0.28
20	0.32	0.30
21	0.34	0.32
22	0.36	0.32
23	0.38	0.34
24	0.40	0.36
25	0.42	0.38
26	0.46	0.40
27	0.48	0.42
28	0.50	0.44
29	0.52	0.48
30	0.54	0.50
31	0.58	0.52
32	0.60	0.54
33	0.64	0.58
34	0.68	0.62
35	0.70	0.64
36	0.74	0.68

Column 1	Column 2	Column 3
Age next Birthday	Contribution for First Two Units	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units
	\$	\$
37	0.80	0.72
38	0.84	0.78
39	0.88	0.82
40	0.94	0.88
41	1.00	0.94
42	1.08	1.00
43	1.14	1.08
44	1.24	1.18
45	1.34	1.28
46	1.44	1.38
47	1.58	1.52
48	1.72	1.66
49	1.90	1.84
50	2.12	2.06
51	2.38	2.32
52	2.70	2.64
53	3.12	3.06
54	3.68	3.62
55	4.48	4.42
56	5.66	5.60
57	7.64	7.56
58	11.62	11.52
59	23.60	23.44
60	24.08	23.92

Table IV

Rates of contribution to be paid fortnightly by female contributors for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Contribution for each Two Units	Age next Birthday	Contribution for each Two Units
	\$		\$
15	0.18		
16	0.18	41	0.80
17	0.20	42	0.86
18	0.20	43	0.92
19	0.22	44	1.00
20	0.22	45	1.10
21	0.24	46	1.20
22	0.24	47	1.32
23	0.26	48	1.46
24	0.28	49	1.62
25	0.30	50	1.82
26	0.32	51	2.08
27	0.32	52	2.38
28	0.34	53	2.78
29	0.36	54	3.30
30	0.38	55	4.04
31	0.42	56	5.14
32	0.44	57	7.00
33	0.46	58	10.72
34	0.50	59	21.92
35	0.52	60	22.28
36	0.56		

Rates of contribution **Third Schedule**

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Contribution for each Two Units	Age next Birthday	Contribution for each Two Units
	\$		\$
37	0.60		
38	0.64		
39	0.68		
40	0.74		

Table V

Rates of contribution to be paid fortnightly by male contributors for units of pension based on a retiring age of 65 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3	Column 4
	Contribution for First Two Units, where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December 1959
Age next Birthday			
	\$	\$	\$
15	0.22	0.20	0.10
16	0.22	0.20	0.10
17	0.24	0.22	0.11
18	0.24	0.22	0.11
19	0.26	0.24	0.12
20	0.28	0.26	0.13
21	0.30	0.28	0.14
22	0.30	0.30	0.15
23	0.32	0.32	0.16
24	0.34	0.32	0.16
25	0.36	0.34	0.17
26	0.38	0.36	0.18
27	0.40	0.38	0.19
28	0.42	0.40	0.20
29	0.42	0.40	0.20
30	0.44	0.42	0.21
31	0.46	0.44	0.22

Column 1	Column 2	Column 3	Column 4
	Contribution for First Two Units, where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December 1959
Age next Birthday			
	\$	\$	\$
32	0.50	0.48	0.24
33	0.52	0.50	0.25
34	0.54	0.52	0.26
35	0.56	0.54	0.27
36	0.58	0.56	0.28
37	0.60	0.58	0.29
38	0.64	0.62	0.31
39	0.68	0.66	0.33
40	0.72	0.70	0.35
41	0.76	0.74	0.37
42	0.82	0.78	0.39
43	0.86	0.82	0.41
44	0.92	0.88	0.44
45	0.96	0.94	0.47
46	1.04	1.02	0.51
47	1.12	1.10	0.55
48	1.20	1.18	0.59
49	1.32	1.28	0.64
50	1.42	1.38	0.69
51	1.52	1.50	0.75
52	1.68	1.66	0.83
53	1.86	1.82	0.91
54	2.06	2.02	1.01

Third Schedule Rates of contribution

Column 1	Column 2	Column 3	Column 4
	Contribution for First Two Units, where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December 1959
Age next Birthday			
	\$	\$	\$
55	2.30	2.26	1.13
56	2.58	2.56	1.28
57	2.96	2.92	1.46
58	3.42	3.40	1.70
59	4.06	4.02	2.01
60	4.92	4.88	2.44
61	6.16	6.12	3.06
62	8.18	8.14	4.07
63	12.26	12.20	6.10
64	24.24	24.12	12.06
65	24.50	24.40	12.20

Table VI

Rates of contribution to be paid fortnightly by female contributors for units of pension based on a retiring age of 65 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3
	Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
Age next Birthday	\$	\$
15	0.20	0.10
16	0.20	0.10
17	0.22	0.11
18	0.22	0.11
19	0.24	0.12
20	0.26	0.13
21	0.28	0.14
22	0.30	0.15
23	0.32	0.16
24	0.34	0.17
25	0.36	0.18
26	0.38	0.19
27	0.38	0.19
28	0.40	0.20
29	0.42	0.21
30	0.44	0.22

Third Schedule Rates of contribution

Column 1	Column 2	Column 3
	Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
Age next Birthday	\$	\$
31	0.48	0.24
32	0.50	0.25
33	0.52	0.26
34	0.54	0.27
35	0.58	0.29
36	0.60	0.30
37	0.64	0.32
38	0.68	0.34
39	0.72	0.36
40	0.76	0.38
41	0.80	0.40
42	0.86	0.43
43	0.90	0.45
44	0.96	0.48
45	1.02	0.51
46	1.10	0.55
47	1.18	0.59
48	1.28	0.64
49	1.38	0.69
50	1.50	0.75
51	1.66	0.83

Column 1	Column 2	Column 3
	Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
Age next Birthday	\$	\$
52	1.82	0.91
53	2.02	1.01
54	2.26	1.13
55	2.56	1.28
56	2.92	1.46
57	3.40	1.70
58	3.98	1.99
59	4.76	2.38
60	5.84	2.92
61	7.28	3.64
62	9.46	4.73
63	13.20	6.60
64	25.08	12.54
65	25.36	12.68

Table VII

Rates of contribution to be paid fortnightly by male contributors for units of pension based on a retiring age of 60 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Contribution for First Two Units, where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November 1951, and before 14th December, 1959
	\$	\$	\$
15	0.28	0.28	0.14
16	0.28	0.28	0.14
17	0.30	0.28	0.14
18	0.32	0.30	0.15
19	0.34	0.32	0.16
20	0.36	0.34	0.17
21	0.38	0.36	0.18
22	0.38	0.36	0.18
23	0.40	0.38	0.19
24	0.42	0.40	0.20
25	0.44	0.42	0.21
26	0.48	0.46	0.23
27	0.50	0.48	0.24
28	0.52	0.50	0.25
29	0.54	0.52	0.26
30	0.58	0.56	0.28
31	0.60	0.58	0.29

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Contribution for First Two Units, where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November 1951, and before 14th December, 1959
	\$	\$	\$
32	0.64	0.62	0.31
33	0.68	0.66	0.33
34	0.72	0.70	0.35
35	0.76	0.72	0.36
36	0.80	0.78	0.39
37	0.86	0.82	0.41
38	0.90	0.88	0.44
39	0.96	0.94	0.47
40	1.02	1.00	0.50
41	1.10	1.08	0.54
42	1.18	1.16	0.58
43	1.28	1.24	0.62
44	1.36	1.34	0.67
45	1.48	1.46	0.73
46	1.62	1.58	0.79
47	1.78	1.74	0.87
48	1.94	1.92	0.96
49	2.16	2.12	1.06
50	2.42	2.38	1.19
51	2.72	2.68	1.34
52	3.12	3.08	1.54
53	3.60	3.56	1.78
54	4.28	4.22	2.11

Third Schedule Rates of contribution

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Contribution for First Two Units, where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November 1951, and before 14th December, 1959
	\$	\$	\$
55	5.20	5.14	2.57
56	6.60	6.54	3.27
57	8.90	8.82	4.41
58	13.52	13.42	6.71
59	27.30	27.14	13.57
60	27.56	27.40	13.70

Table VIII

Rates of contribution to be paid fortnightly by female contributors for units of pension based on a retiring age of 60 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3
	Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
Age next Birthday	\$	\$
15	0.24	0.12
16	0.24	0.12
17	0.26	0.13
18	0.28	0.14
19	0.30	0.15
20	0.32	0.16
21	0.36	0.18
22	0.38	0.19
23	0.40	0.20
24	0.42	0.21
25	0.44	0.22
26	0.46	0.23
27	0.48	0.24
28	0.52	0.26
29	0.54	0.27
30	0.58	0.29

Third Schedule Rates of contribution

Column 1	Column 2	Column 3
	Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
Age next Birthday	\$	\$
31	0.60	0.30
32	0.64	0.32
33	0.68	0.34
34	0.72	0.36
35	0.76	0.38
36	0.80	0.40
37	0.86	0.43
38	0.92	0.46
39	0.98	0.49
40	1.04	0.52
41	1.10	0.55
42	1.18	0.59
43	1.28	0.64
44	1.38	0.69
45	1.50	0.75
46	1.62	0.81
47	1.78	0.89
48	1.96	0.98
49	2.16	1.08
50	2.42	1.21
51	2.74	1.37

Column 1	Column 2	Column 3
	Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and	Contribution for each Additional Unit where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
Age next Birthday	Contribution for each Additional Two Units where Contributor is already a Contributor for Two or more Units and the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	
	\$	\$
52	3.12	1.56
53	3.62	1.81
54	4.30	2.15
55	5.24	2.62
56	6.66	3.33
57	9.00	4.50
58	13.62	6.81
59	27.30	13.65
60	27.56	13.78

Table IX

Rates of contribution to be paid fortnightly by male contributors for units of pension (other than units of pension to which paragraph (a) of subsection (3) of section 23 applies) where the obligation to contribute for those units came into existence on or after 14th December, 1959, and before 1st July, 1962, based on a retiring age of 65 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.11
16	0.11
17	0.12
18	0.12
19	0.13
20	0.14
21	0.14
22	0.15
23	0.16
24	0.16
25	0.17
26	0.18
27	0.19
28	0.20
29	0.21
30	0.22
31	0.23
32	0.24
33	0.25
34	0.27
35	0.28

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
36	0.30
37	0.31
38	0.33
39	0.35
40	0.37
41	0.39
42	0.42
43	0.44
44	0.47
45	0.50
46	0.54
47	0.58
48	0.63
49	0.68
50	0.73
51	0.80
52	0.87
53	0.96
54	1.06
55	1.18
56	1.33
57	1.51
58	1.74
59	2.04
60	2.46
61	3.09
62	4.13
63	6.19
64	12.30

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
65	12.82

Table X

Rates of contribution to be paid fortnightly by female contributors for units of pension where the obligation to contribute for those units came into existence on or after 14th December, 1959, and before 1st July, 1962, based on a retiring age of 65 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.08
16	0.08
17	0.09
18	0.10
19	0.11
20	0.12
21	0.13
22	0.14
23	0.15
24	0.16
25	0.17
26	0.18
27	0.19
28	0.20
29	0.21
30	0.22
31	0.23
32	0.24
33	0.25
34	0.27
35	0.28
36	0.30

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
37	0.31
38	0.33
39	0.35
40	0.37
41	0.39
42	0.42
43	0.44
44	0.47
45	0.50
46	0.54
47	0.58
48	0.62
49	0.67
50	0.72
51	0.78
52	0.85
53	0.94
54	1.03
55	1.15
56	1.29
57	1.47
58	1.70
59	2.00
60	2.41
61	3.03
62	4.05
63	4.06
64	11.99
65	12.13

Table XI

Rates of contribution to be paid fortnightly by male contributors for units of pension (other than units of pension to which paragraph (a) of subsection (3) of section 23 applies), where the obligation to contribute for those units came into existence on or after 14th December, 1959, and before 1st July 1962, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.14
16	0.14
17	0.14
18	0.15
19	0.16
20	0.17
21	0.18
22	0.19
23	0.20
24	0.21
25	0.22
26	0.23
27	0.24
28	0.26
29	0.27
30	0.29
31	0.30
32	0.32
33	0.34
34	0.36
35	0.38

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
36	0.40
37	0.43
38	0.46
39	0.49
40	0.52
41	0.56
42	0.60
43	0.65
44	0.70
45	0.76
46	0.83
47	0.91
48	1.00
49	1.11
50	1.24
51	1.40
52	1.60
53	1.85
54	2.19
55	2.66
56	3.37
57	4.53
58	6.85
59	13.68
60	14.44

Table XII

Rates of contribution to be paid fortnightly by female contributors for units of pension where the obligation to contribute for those units came into existence on or after 14th December, 1959, and before 1st July 1962, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.09
16	0.09
17	0.11
18	0.12
19	0.14
20	0.15
21	0.16
22	0.17
23	0.18
24	0.20
25	0.21
26	0.22
27	0.24
28	0.25
29	0.26
30	0.28
31	0.30
32	0.32
33	0.34
34	0.36
35	0.38
36	0.40

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
37	0.43
38	0.46
39	0.49
40	0.52
41	0.56
42	0.60
43	0.65
44	0.70
45	0.76
46	0.82
47	0.90
48	0.99
49	1.10
50	1.22
51	1.38
52	1.57
53	1.81
54	2.14
55	2.60
56	3.28
57	4.41
58	6.66
59	13.28
60	13.97

Table XIII

Rates of contribution to be paid fortnightly by male contributors for units of pension (other than units of pension to which paragraph (b) of subsection (3) of section 23 applies) where the obligation to contribute to the fund came into existence before 14th December, 1959, but the obligation to contribute for those units had not come into existence before 1st July, 1962, based on a retiring age of 65 years and the age next birthday of the contributor when the obligation to contribute for those units came or comes into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.08
16	0.08
17	0.08
18	0.09
19	0.10
20	0.10
21	0.11
22	0.11
23	0.12
24	0.13
25	0.14
26	0.14
27	0.15
28	0.16
29	0.17
30	0.18
31	0.19
32	0.20
33	0.21
34	0.23

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
35	0.25
36	0.26
37	0.27
38	0.29
39	0.31
40	0.33
41	0.35
42	0.37
43	0.40
44	0.43
45	0.46
46	0.49
47	0.53
48	0.57
49	0.62
50	0.67
51	0.74
52	0.81
53	0.89
54	0.99
55	1.11
56	1.25
57	1.42
58	1.64
59	1.93
60	2.33
61	2.91
62	3.88
63	5.81

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
64	11.49
65	12.18

Table XIV

Rates of contribution to be paid fortnightly by male contributors for units of pension where the obligation to contribute to the fund came into existence on or after 14th December, 1959, but the obligation to contribute for those units had not come into existence before 1st July, 1962, based on a retiring age of 65 years and the age next birthday of the contributor when the obligation to contribute for those units came or comes into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.08
16	0.08
17	0.08
18	0.09
19	0.09
20	0.10
21	0.11
22	0.11
23	0.12
24	0.13
25	0.13
26	0.14
27	0.15
28	0.16
29	0.17
30	0.18
31	0.19
32	0.20
33	0.21
34	0.22
35	0.24

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
36	0.25
37	0.27
38	0.28
39	0.30
40	0.32
41	0.34
42	0.37
43	0.40
44	0.42
45	0.45
46	0.48
47	0.52
48	0.56
49	0.61
50	0.66
51	0.72
52	0.80
53	0.88
54	0.97
55	1.09
56	1.23
57	1.40
58	1.62
59	1.90
60	2.29
61	2.87
62	3.83
63	5.73
64	11.35

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
65	12.03

Table XV

Rates of contribution to be paid fortnightly by female contributors for units of pension where the obligation to contribute for those units had not come into existence before 1st July, 1962, based on a retiring age of 65 years and the age next birthday of the contributor when that obligation came or comes into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.06
16	0.06
17	0.07
18	0.07
19	0.08
20	0.09
21	0.10
22	0.11
23	0.12
24	0.12
25	0.13
26	0.14
27	0.15
28	0.16
29	0.17
30	0.18
31	0.19
32	0.20
33	0.21
34	0.23
35	0.24
36	0.25

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
37	0.27
38	0.29
39	0.30
40	0.32
41	0.34
42	0.37
43	0.39
44	0.42
45	0.45
46	0.48
47	0.52
48	0.56
49	0.60
50	0.65
51	0.71
52	0.78
53	0.86
54	0.95
55	1.06
56	1.20
57	1.36
58	1.58
59	1.86
60	2.25
61	2.82
62	3.77
63	5.64
64	11.11
65	11.56

Table XVI

Rates of contribution to be paid fortnightly by male contributors for units of pension (other than units of pension to which paragraph (b) of subsection (3) of section 23 applies) where the obligation to contribute to the fund came into existence before 14th December, 1959, but the obligation to contribute for those units had not come into existence before 1st July, 1962, based on a retiring age of 60 years and the age next birthday of the contributor when the obligation to contribute for those units came or comes into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.10
16	0.10
17	0.11
18	0.11
19	0.12
20	0.13
21	0.14
22	0.15
23	0.16
24	0.17
25	0.18
26	0.19
27	0.20
28	0.21
29	0.22
30	0.24
31	0.25
32	0.27
33	0.29
34	0.31

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
35	0.33
36	0.35
37	0.37
38	0.40
39	0.43
40	0.46
41	0.50
42	0.54
43	0.58
44	0.63
45	0.69
46	0.75
47	0.83
48	0.91
49	1.02
50	1.14
51	1.29
52	1.48
53	1.72
54	2.04
55	2.47
56	3.13
57	4.22
58	6.37
59	12.71
60	13.59

Table XVII

Rates of contribution to be paid fortnightly by male contributors for units of pension where the obligation to contribute to the fund came into existence on or after 14th December, 1959, but the obligation to contribute for those units had not come into existence before 1st July, 1962, based on a retiring age of 60 years and the age next birthday of the contributor when the obligation to contribute for those units came or comes into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.10
16	0.10
17	0.11
18	0.11
19	0.12
20	0.13
21	0.14
22	0.14
23	0.15
24	0.16
25	0.17
26	0.18
27	0.20
28	0.21
29	0.22
30	0.24
31	0.25
32	0.27
33	0.28
34	0.30
35	0.32

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
36	0.35
37	0.37
38	0.40
39	0.42
40	0.46
41	0.49
42	0.53
43	0.57
44	0.62
45	0.68
46	0.75
47	0.82
48	0.90
49	1.01
50	1.13
51	1.28
52	1.46
53	1.70
54	2.01
55	2.45
56	3.10
57	4.17
58	6.30
59	12.58
60	13.45

Table XVIII

Rates of contribution to be paid fortnightly by female contributors for units of pension where the obligation to contribute for those units had not come into existence before 1st July, 1962, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came or comes into existence

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
15	0.07
16	0.07
17	0.08
18	0.09
19	0.10
20	0.11
21	0.12
22	0.13
23	0.14
24	0.16
25	0.17
26	0.18
27	0.19
28	0.20
29	0.22
30	0.23
31	0.25
32	0.27
33	0.28
34	0.30
35	0.33
36	0.35

Third Schedule Rates of contribution

Column 1	Column 2
Age next Birthday	Contribution for Each Unit
	\$
37	0.37
38	0.40
39	0.43
40	0.46
41	0.50
42	0.54
43	0.58
44	0.63
45	0.68
46	0.75
47	0.82
48	0.91
49	1.01
50	1.13
51	1.27
52	1.45
53	1.68
54	1.99
55	2.41
56	3.05
57	4.10
58	6.20
59	12.37
60	13.18

Fourth Schedule

Section 23(3)

Table I

Rates of contribution to be paid fortnightly by male contributors for units of pension to which paragraph (a) of subsection (3) of section 23 applies, based on the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	
	Contribution for each Additional Unit, based on Retiring Age of—	
	65 years	60 years
Age next Birthday	\$	\$
15	0.10	0.13
16	0.10	0.13
17	0.11	0.14
18	0.11	0.14
19	0.12	0.15
20	0.13	0.16
21	0.13	0.17
22	0.14	0.18
23	0.15	0.19
24	0.15	0.20
25	0.16	0.21
26	0.17	0.22
27	0.18	0.23
28	0.19	0.24
29	0.19	0.26
30	0.20	0.27
31	0.21	0.29

Fourth Schedule

Column 1	Column 2	
	Contribution for each Additional Unit, based on Retiring Age of—	
Age next Birthday	65 years	60 years
	\$	\$
32	0.23	0.30
33	0.24	0.32
34	0.25	0.34
35	0.26	0.36
36	0.28	0.38
37	0.29	0.41
38	0.31	0.43
39	0.32	0.46
40	0.34	0.49
41	0.37	0.53
42	0.39	0.57
43	0.41	0.61
44	0.44	0.66
45	0.47	0.72
46	0.50	0.79
47	0.54	0.86
48	0.59	0.95
49	0.63	1.06
50	0.69	1.18
51	0.75	1.34
52	0.82	1.53
53	0.90	1.77
54	1.00	2.10
55	1.11	2.55
56	1.25	3.23
57	1.43	4.36
58	1.65	6.59

Column 1	Column 2	
	Contribution for each Additional Unit, based on Retiring Age of—	
Age next Birthday	65 years	60 years
	\$	\$
59	1.94	13.20
60	2.34	13.96
61	2.94	
62	3.93	
63	5.91	
64	11.77	
65	12.32	

Table II

Rates of contribution to be paid fortnightly by male contributors for units of pension to which paragraph (b) of subsection (3) of section 23 applies, based on the age next birthday of the contributor when the obligation to contribute for those units comes into existence

Column 1	Column 2	
	Contribution for each Additional Unit, based on Retiring Age of—	
	65 years	60 years
Age next Birthday	\$	\$
15	0.07	0.09
16	0.07	0.09
17	0.07	0.10
18	0.08	0.10
19	0.08	0.11
20	0.09	0.12
21	0.09	0.12
22	0.10	0.13
23	0.11	0.14
24	0.11	0.15
25	0.12	0.16
26	0.13	0.17
27	0.13	0.18
28	0.14	0.19
29	0.15	0.20
30	0.16	0.22
31	0.17	0.23
32	0.18	0.24
33	0.19	0.26
34	0.20	0.28

Column 1	Column 2	
	Contribution for each Additional Unit, based on Retiring Age of—	
Age next Birthday	65 years	60 years
	\$	\$
35	0.21	0.30
36	0.23	0.32
37	0.24	0.34
38	0.26	0.37
39	0.27	0.39
40	0.29	0.42
41	0.31	0.46
42	0.33	0.49
43	0.36	0.54
44	0.38	0.58
45	0.41	0.64
46	0.44	0.70
47	0.48	0.77
48	0.51	0.85
49	0.56	0.94
50	0.61	1.06
51	0.67	1.20
52	0.73	1.38
53	0.81	1.60
54	0.90	1.90
55	1.01	2.32
56	1.14	2.94
57	1.30	3.96
58	1.51	6.00
59	1.77	12.00
60	2.14	12.87
61	2.69	

Fourth Schedule

Column 1	Column 2	
	Contribution for each Additional Unit, based on Retiring Age of—	
	65 years	60 years
Age next Birthday	\$	\$
62	3.60	
63	5.40	
64	10.73	
65	11.41	

Fifth Schedule

Section 26

Rates of additional contribution, in respect of each unit of pension, to be paid fortnightly by male contributors for an additional widow's pension, based on the age next birthday of the contributor on 17th December, 1959

Column 1	Column 2	
	Additional Contribution in respect of each Unit, where the Maximum Age for Retirement in respect of that Unit is—	
Age next Birthday	65 years	60 years
	\$	\$
15, 16, 17, 18, or 19	Nil	Nil
20	0.01	0.01
21	0.01	0.01
22	0.01	0.01
23	0.01	0.01
24	0.01	0.01
25	0.01	0.01
26	0.01	0.01
27	0.01	0.01
28	0.01	0.01
29	0.01	0.01
30	0.01	0.01
31	0.01	0.01
32	0.01	0.01
33	0.01	0.01
34	0.01	0.01
35	0.02	0.02
36	0.02	0.02
37	0.02	0.02

Fifth Schedule

Column 1	Column 2	
	Additional Contribution in respect of each Unit, where the Maximum Age for Retirement in respect of that Unit is—	
Age next Birthday	65 years	60 years
	\$	\$
38	0.02	0.02
39	0.02	0.02
40	0.02	0.02
41	0.02	0.02
42	0.02	0.02
43	0.02	0.03
44	0.03	0.03
45	0.03	0.03
46	0.03	0.03
47	0.03	0.03
48	0.03	0.04
49	0.03	0.04
50	0.04	0.04
51	0.04	0.05
52	0.04	0.06
53	0.05	0.06
54	0.05	0.07
55	0.05	0.09
56	0.06	0.11
57	0.07	0.14
58	0.08	0.20
59	0.09	0.39
60	0.10	0.39
61	0.12	0.41
62	0.16	0.44
63	0.23	0.46

Column 1	Column 2	
	Additional Contribution in respect of each Unit, where the Maximum Age for Retirement in respect of that Unit is—	
Age next Birthday	65 years	60 years
	\$	\$
64	0.43	0.49
65	0.43	0.56
66	0.43	0.56

Sixth Schedule—Reduction in rates of contribution

Section 23(1)

Table I

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors (other than contributors who have elected that section 26 shall not apply to them) for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on a retiring age of 65 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
15	0.08	0.03	0.06
16	0.08	0.03	0.06
17	0.08	0.03	0.06
18	0.10	0.03	0.06
19	0.08	0.03	0.06
20	0.10	0.03	0.06
21	0.10	0.03	0.06
22	0.10	0.03	0.06

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
23	0.10	0.03	0.06
24	0.10	0.03	0.06
25	0.12	0.04	0.08
26	0.12	0.04	0.08
27	0.12	0.04	0.08
28	0.12	0.04	0.08
29	0.14	0.04	0.08
30	0.14	0.04	0.08
31	0.14	0.04	0.08
32	0.14	0.04	0.08
33	0.14	0.04	0.08
34	0.14	0.04	0.08
35	0.14	0.04	0.08
36	0.14	0.04	0.08
37	0.14	0.04	0.08
38	0.14	0.04	0.08
39	0.14	0.04	0.08
40	0.14	0.04	0.08
41	0.16	0.04	0.08
42	0.16	0.04	0.08

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
43	0.16	0.05	0.10
44	0.16	0.05	0.10
45	0.16	0.05	0.10
46	0.16	0.05	0.10
47	0.16	0.05	0.10
48	0.16	0.06	0.12
49	0.16	0.06	0.12
50	0.18	0.06	0.12
51	0.18	0.07	0.14
52	0.18	0.07	0.14
53	0.20	0.09	0.18
54	0.20	0.09	0.18
55	0.22	0.10	0.20
56	0.24	0.11	0.22
57	0.26	0.12	0.24
58	0.30	0.13	0.26
59	0.32	0.15	0.30
60	0.40	0.18	0.36
61	0.46	0.21	0.42
62	0.64	0.30	0.60

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
63	0.92	0.44	0.88
64	1.92	0.92	1.84
65	1.56	0.74	1.48

Table II

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors (being contributors who have elected that section 26 shall not apply to them) for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on a retiring age of 65 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reductions in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
15	0.08	0.03	0.06
16	0.08	0.03	0.06
17	0.08	0.03	0.06
18	0.10	0.03	0.06
19	0.10	0.04	0.08
20	0.10	0.03	0.06
21	0.10	0.03	0.06
22	0.10	0.03	0.06
23	0.10	0.03	0.06
24	0.10	0.03	0.06
25	0.10	0.03	0.06
26	0.10	0.03	0.06

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reductions in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
27	0.12	0.04	0.08
28	0.12	0.04	0.08
29	0.14	0.04	0.08
30	0.14	0.04	0.08
31	0.14	0.04	0.08
32	0.16	0.05	0.10
33	0.16	0.05	0.10
34	0.16	0.05	0.10
35	0.16	0.05	0.10
36	0.16	0.05	0.10
37	0.16	0.05	0.10
38	0.16	0.05	0.10
39	0.16	0.05	0.10
40	0.16	0.05	0.10
41	0.18	0.05	0.10
42	0.18	0.05	0.10
43	0.18	0.06	0.12
44	0.18	0.06	0.12
45	0.20	0.07	0.14
46	0.20	0.07	0.14

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reductions in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
47	0.20	0.07	0.14
48	0.20	0.08	0.16
49	0.20	0.08	0.16
50	0.22	0.08	0.16
51	0.22	0.09	0.18
52	0.22	0.09	0.18
53	0.24	0.11	0.22
54	0.24	0.11	0.22
55	0.26	0.12	0.24
56	0.30	0.14	0.28
57	0.34	0.16	0.32
58	0.36	0.16	0.32
59	0.42	0.20	0.40
60	0.50	0.23	0.46
61	0.60	0.28	0.56
62	0.78	0.37	0.74
63	1.14	0.55	1.10
64	2.36	1.14	2.28
65	1.96	0.94	1.88

Table III

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by female contributors for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on a retiring age of 65 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3
Age next Birthday	Reduction in Contribution for First Two Units; and Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two
	\$	\$
15	0.04	0.02
16	0.04	0.02
17	0.04	0.02
18	0.04	0.02
19	0.04	0.02
20	0.04	0.02
21	0.04	0.02
22	0.04	0.02
23	0.04	0.02
24	0.04	0.02
25	0.04	0.02
26	0.04	0.02
27	0.04	0.02
28	0.04	0.02
29	0.04	0.02

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3
Age next Birthday	Reduction in Contribution for First Two Units; and Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two
	\$	\$
30	0.04	0.02
31	0.04	0.02
32	0.06	0.03
33	0.06	0.03
34	0.06	0.03
35	0.06	0.03
36	0.06	0.03
37	0.06	0.03
38	0.06	0.03
39	0.08	0.04
40	0.08	0.04
41	0.08	0.04
42	0.08	0.04
43	0.08	0.04
44	0.08	0.04
45	0.08	0.04
46	0.08	0.04
47	0.10	0.05
48	0.12	0.06
49	0.12	0.06
50	0.12	0.06
51	0.12	0.06

Column 1	Column 2	Column 3
Age next Birthday	Reduction in Contribution for First Two Units; and Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two
	\$	\$
52	0.14	0.07
53	0.16	0.08
54	0.16	0.08
55	0.18	0.09
56	0.20	0.10
57	0.22	0.11
58	0.26	0.13
59	0.30	0.15
60	0.36	0.18
61	0.42	0.21
62	0.58	0.29
63	0.86	0.43
64	1.78	0.89
65	1.28	0.64

Table IV

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors (other than contributors who have elected that section 26 shall not apply to them) for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
15	0.10	0.04	0.08
16	0.08	0.03	0.06
17	0.08	0.03	0.06
18	0.10	0.03	0.06
19	0.10	0.03	0.06
20	0.08	0.03	0.06
21	0.08	0.03	0.06
22	0.10	0.03	0.06
23	0.12	0.04	0.08
24	0.12	0.04	0.08
25	0.12	0.04	0.08

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
26	0.14	0.04	0.08
27	0.14	0.04	0.08
28	0.14	0.04	0.08
29	0.12	0.04	0.08
30	0.14	0.05	0.10
31	0.16	0.05	0.10
32	0.16	0.05	0.10
33	0.16	0.05	0.10
34	0.16	0.05	0.10
35	0.16	0.05	0.10
36	0.16	0.05	0.10
37	0.18	0.05	0.10
38	0.18	0.06	0.12
39	0.18	0.06	0.12
40	0.18	0.06	0.12
41	0.18	0.06	0.12
42	0.20	0.06	0.12
43	0.20	0.07	0.14
44	0.20	0.07	0.14

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
45	0.20	0.07	0.14
46	0.20	0.07	0.14
47	0.22	0.08	0.16
48	0.24	0.09	0.18
49	0.26	0.10	0.20
50	0.28	0.11	0.22
51	0.32	0.13	0.26
52	0.34	0.14	0.28
53	0.40	0.17	0.34
54	0.44	0.19	0.38
55	0.52	0.23	0.46
56	0.64	0.29	0.58
57	0.84	0.38	0.76
58	1.22	0.56	1.12
59	2.48	1.16	2.32
60	2.14	0.99	1.98

Table V

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors (being contributors who have elected that section 26 shall not apply to them) for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
15	0.12	0.05	0.10
16	0.10	0.04	0.08
17	0.10	0.04	0.08
18	0.12	0.04	0.08
19	0.12	0.04	0.08
20	0.10	0.04	0.08
21	0.10	0.04	0.08
22	0.12	0.04	0.08
23	0.12	0.04	0.08
24	0.12	0.04	0.08
25	0.12	0.04	0.08

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
26	0.14	0.04	0.08
27	0.14	0.04	0.08
28	0.14	0.04	0.08
29	0.14	0.05	0.10
30	0.16	0.06	0.12
31	0.18	0.06	0.12
32	0.18	0.06	0.12
33	0.18	0.06	0.12
34	0.18	0.06	0.12
35	0.18	0.06	0.12
36	0.18	0.06	0.12
37	0.20	0.06	0.12
38	0.20	0.07	0.14
39	0.20	0.07	0.14
40	0.20	0.07	0.14
41	0.20	0.07	0.14
42	0.22	0.07	0.14
43	0.22	0.08	0.16
44	0.24	0.09	0.18

Column 1	Column 2	Column 3	Column 4
Age next Birthday	Reduction in Contribution for First Two Units	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies
	\$	\$	\$
45	0.24	0.09	0.18
46	0.24	0.09	0.18
47	0.28	0.11	0.22
48	0.28	0.11	0.22
49	0.30	0.12	0.24
50	0.34	0.14	0.28
51	0.36	0.15	0.30
52	0.40	0.17	0.34
53	0.46	0.20	0.40
54	0.54	0.24	0.48
55	0.62	0.28	0.56
56	0.74	0.34	0.68
57	0.98	0.45	0.90
58	1.44	0.67	1.34
59	2.90	1.37	2.74
60	2.56	1.20	2.40

Table VI

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by female contributors for units of pension where the obligation to contribute for those units existed on or before 2nd November, 1942, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2	Column 3
Age next Birthday	Reduction in Contribution for First Two Units; and Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two
	\$	\$
15	0.06	0.03
16	0.06	0.03
17	0.06	0.03
18	0.06	0.03
19	0.06	0.03
20	0.06	0.03
21	0.06	0.03
22	0.06	0.03
23	0.06	0.03
24	0.06	0.03
25	0.06	0.03
26	0.06	0.03
27	0.06	0.03
28	0.06	0.03
29	0.06	0.03
30	0.08	0.04

Column 1	Column 2	Column 3
Age next Birthday	Reduction in Contribution for First Two Units; and Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two
	\$	\$
31	0.08	0.04
32	0.08	0.04
33	0.08	0.04
34	0.08	0.04
35	0.08	0.04
36	0.08	0.04
37	0.08	0.04
38	0.08	0.04
39	0.08	0.04
40	0.10	0.05
41	0.12	0.06
42	0.12	0.06
43	0.12	0.06
44	0.12	0.06
45	0.12	0.06
46	0.12	0.06
47	0.14	0.07
48	0.18	0.09
49	0.18	0.09
50	0.20	0.10
51	0.22	0.11
52	0.28	0.14
53	0.30	0.15

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3
Age next Birthday	Reduction in Contribution for First Two Units; and Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies	Reduction in Contribution for Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time; and Reduction in Contribution for One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two
	\$	\$
54	0.36	0.18
55	0.42	0.21
56	0.52	0.26
57	0.70	0.35
58	1.04	0.52
59	2.08	1.04
60	1.80	0.90

Table VII

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors (other than contributors who have elected that section 26 shall not apply to them) for units of pension based on a retiring age of 65 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
15	0.08	0.03	0.06
16	0.08	0.03	0.06
17	0.08	0.03	0.06
18	0.08	0.03	0.06

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
19	0.08	0.03	0.06
20	0.08	0.03	0.06
21	0.08	0.03	0.06
22	0.08	0.04	0.08
23	0.08	0.04	0.08
24	0.10	0.04	0.08
25	0.10	0.04	0.08
26	0.10	0.04	0.08
27	0.10	0.04	0.08
28	0.10	0.04	0.08
29	0.10	0.04	0.08

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
30	0.10	0.04	0.08
31	0.10	0.04	0.08
32	0.10	0.04	0.08
33	0.10	0.04	0.08
34	0.10	0.04	0.08
35	0.10	0.04	0.08
36	0.10	0.04	0.08
37	0.10	0.04	0.08
38	0.10	0.04	0.08
39	0.10	0.04	0.08
40	0.10	0.04	0.08

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
41	0.10	0.04	0.08
42	0.12	0.04	0.08
43	0.12	0.04	0.08
44	0.14	0.05	0.10
45	0.12	0.05	0.10
46	0.12	0.05	0.10
47	0.14	0.06	0.12
48	0.14	0.06	0.12
49	0.16	0.06	0.12
50	0.18	0.07	0.14
51	0.18	0.08	0.16

Column 1	Column 2	Column 3	Column 4
		<p>Reduction in Contribution for—</p> <p>(a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951;</p> <p>(b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and</p> <p>(c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959</p>	<p>Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951</p>
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
52	0.20	0.09	0.18
53	0.22	0.09	0.18
54	0.24	0.10	0.20
55	0.26	0.11	0.22
56	0.28	0.13	0.26
57	0.32	0.14	0.28
58	0.34	0.16	0.32
59	0.42	0.19	0.38
60	0.48	0.22	0.44
61	0.58	0.27	0.54
62	0.78	0.37	0.74

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
63	1.16	0.55	1.10
64	2.34	1.11	2.22
65	1.88	0.89	1.78

Table VIII

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors (being contributors who have elected that section 26 shall not apply to them) for units of pension based on a retiring age of 65 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
15	0.08	0.03	0.06
16	0.08	0.03	0.06
17	0.08	0.03	0.06

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
18	0.08	0.03	0.06
19	0.08	0.03	0.06
20	0.08	0.03	0.06
21	0.08	0.03	0.06
22	0.08	0.04	0.08
23	0.08	0.04	0.08
24	0.10	0.04	0.08
25	0.10	0.04	0.08
26	0.10	0.04	0.08
27	0.10	0.04	0.08
28	0.10	0.04	0.08

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
29	0.10	0.04	0.08
30	0.12	0.05	0.10
31	0.12	0.05	0.10
32	0.12	0.05	0.10
33	0.12	0.05	0.10
34	0.12	0.05	0.10
35	0.12	0.05	0.10
36	0.12	0.05	0.10
37	0.14	0.06	0.12
38	0.14	0.06	0.12
39	0.14	0.06	0.12

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
40	0.14	0.06	0.12
41	0.14	0.06	0.12
42	0.16	0.06	0.12
43	0.16	0.06	0.12
44	0.16	0.06	0.12
45	0.16	0.07	0.14
46	0.16	0.07	0.14
47	0.18	0.08	0.16
48	0.18	0.08	0.16
49	0.20	0.08	0.16
50	0.22	0.09	0.18

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
51	0.22	0.10	0.20
52	0.22	0.10	0.20
53	0.28	0.12	0.24
54	0.28	0.12	0.24
55	0.32	0.14	0.28
56	0.34	0.16	0.32
57	0.40	0.18	0.36
58	0.42	0.20	0.40
59	0.52	0.24	0.48
60	0.62	0.29	0.58
61	0.72	0.34	0.68

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
62	0.96	0.46	0.92
63	1.42	0.68	1.36
64	2.84	1.36	2.72
65	2.34	1.12	2.24

Table IX

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by female contributors for units of pension based on a retiring age of 65 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3
	Reduction in Contribution for— (a) First Two Units where Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and (b) Each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
Age next Birthday		
	\$	\$
15	0.06	0.03
16	0.06	0.03
17	0.06	0.03
18	0.06	0.03
19	0.06	0.03
20	0.06	0.03
21	0.06	0.03
22	0.06	0.03
23	0.06	0.03

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3
	<p>Reduction in Contribution for— (a) First Two Units where Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and (b) Each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951</p>	<p>Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959</p>
Age next Birthday		
	\$	\$
24	0.06	0.03
25	0.08	0.04
26	0.08	0.04
27	0.08	0.04
28	0.08	0.04
29	0.08	0.04
30	0.08	0.04
31	0.08	0.04
32	0.08	0.04
33	0.10	0.05
34	0.10	0.05
35	0.10	0.05
36	0.10	0.05
37	0.10	0.05
38	0.10	0.05
39	0.12	0.06

Column 1	Column 2	Column 3
	Reduction in Contribution for— (a) First Two Units where Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and (b) Each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
Age next Birthday		
	\$	\$
40	0.12	0.06
41	0.12	0.06
42	0.12	0.06
43	0.12	0.06
44	0.12	0.06
45	0.12	0.06
46	0.12	0.06
47	0.12	0.06
48	0.16	0.08
49	0.16	0.08
50	0.18	0.09
51	0.18	0.09
52	0.20	0.10
53	0.22	0.11
54	0.24	0.12
55	0.28	0.14

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3
	<p>Reduction in Contribution for— (a) First Two Units where Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and (b) Each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951</p>	<p>Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959</p>
Age next Birthday	\$	\$
56	0.32	0.16
57	0.36	0.18
58	0.42	0.21
59	0.48	0.24
60	0.60	0.30
61	0.72	0.36
62	0.92	0.46
63	1.26	0.63
64	2.44	1.22
65	1.74	0.87

Table X

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors (other than contributors who have elected that section 26 shall not apply to them) for units of pension based on a retiring age of 60 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
15	0.10	0.05	0.10
16	0.08	0.04	0.08
17	0.10	0.04	0.08
18	0.10	0.04	0.08

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
19	0.10	0.04	0.08
20	0.10	0.04	0.08
21	0.10	0.04	0.08
22	0.10	0.04	0.08
23	0.10	0.04	0.08
24	0.10	0.04	0.08
25	0.10	0.04	0.08
26	0.12	0.05	0.10
27	0.12	0.05	0.10
28	0.12	0.05	0.10
29	0.12	0.05	0.10

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
30	0.12	0.05	0.10
31	0.12	0.05	0.10
32	0.12	0.05	0.10
33	0.12	0.05	0.10
34	0.14	0.06	0.12
35	0.14	0.05	0.10
36	0.14	0.06	0.12
37	0.16	0.06	0.12
38	0.14	0.06	0.12
39	0.16	0.07	0.14
40	0.16	0.07	0.14

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
41	0.16	0.07	0.14
42	0.16	0.07	0.14
43	0.18	0.07	0.14
44	0.18	0.08	0.16
45	0.18	0.08	0.16
46	0.22	0.09	0.18
47	0.22	0.09	0.18
48	0.24	0.11	0.22
49	0.28	0.12	0.24
50	0.32	0.14	0.28
51	0.34	0.15	0.30

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
52	0.36	0.16	0.32
53	0.44	0.20	0.40
54	0.50	0.22	0.44
55	0.60	0.27	0.54
56	0.74	0.34	0.68
57	0.96	0.44	0.88
58	1.42	0.66	1.32
59	2.84	1.34	2.68
60	2.44	1.14	2.28

Table XI

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors (being contributors who have elected that section 26 shall not apply to them) for units of pension based on a retiring age of 60 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
15	0.10	0.05	0.10
16	0.08	0.04	0.08
17	0.10	0.04	0.08
18	0.10	0.04	0.08
19	0.10	0.04	0.08
20	0.10	0.04	0.08

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
21	0.10	0.04	0.08
22	0.10	0.04	0.08
23	0.10	0.04	0.08
24	0.12	0.05	0.10
25	0.12	0.05	0.10
26	0.12	0.05	0.10
27	0.12	0.05	0.10
28	0.12	0.05	0.10
29	0.14	0.06	0.12
30	0.14	0.06	0.12
31	0.14	0.06	0.12
32	0.14	0.06	0.12
33	0.14	0.06	0.12

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
34	0.14	0.06	0.12
35	0.16	0.06	0.12
36	0.16	0.07	0.14
37	0.18	0.07	0.14
38	0.18	0.08	0.16
39	0.18	0.08	0.16
40	0.18	0.08	0.16
41	0.18	0.08	0.16
42	0.18	0.08	0.16
43	0.22	0.09	0.18
44	0.22	0.10	0.20
45	0.22	0.10	0.20
46	0.26	0.11	0.22

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
47	0.28	0.12	0.24
48	0.28	0.13	0.26
49	0.32	0.14	0.28
50	0.36	0.16	0.32
51	0.38	0.17	0.34
52	0.44	0.20	0.40
53	0.50	0.23	0.46
54	0.60	0.27	0.54
55	0.72	0.33	0.66
56	0.86	0.40	0.80
57	1.14	0.53	1.06
58	1.68	0.79	1.58
59	3.32	1.58	3.16

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3	Column 4
		Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November, 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959	Reduction in Contribution for each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951
Age next Birthday	Reduction in Contribution for First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959		
	\$	\$	\$
60	2.92	1.38	2.76

Table XII

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by female contributors for units of pension based on a retiring age of 60 years and the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	Column 3
Age next birthday	Reduction in Contribution for— (a) First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and (b) Each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
	\$	\$
15	0.08	0.04
16	0.08	0.04
17	0.08	0.04
18	0.08	0.04
19	0.08	0.04
20	0.08	0.04
21	0.10	0.05
22	0.10	0.05
23	0.10	0.05
24	0.10	0.05
25	0.10	0.05

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	Column 3
Age next birthday	Reduction in Contribution for— (a) First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and (b) Each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
	\$	\$
26	0.10	0.05
27	0.10	0.05
28	0.10	0.05
29	0.10	0.05
30	0.12	0.06
31	0.12	0.06
32	0.12	0.06
33	0.12	0.06
34	0.12	0.06
35	0.12	0.06
36	0.12	0.06
37	0.12	0.06
38	0.12	0.06
39	0.12	0.06
40	0.14	0.07
41	0.14	0.07
42	0.14	0.07
43	0.16	0.08

Column 1	Column 2	Column 3
Age next birthday	Reduction in Contribution for— (a) First Two Units where the Obligation to Contribute for those Units came into existence after 2nd November, 1942, and before 14th December, 1959; and (b) Each Additional Two Units included in a number of Additional Units for which Contributor became liable to Contribute at the same time, excluding any Unit to which Column 3 of this Table applies, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951	Reduction in Contribution for— (a) Additional Unit where Contributor did not become liable to Contribute for other Additional Units at the same time and the Obligation to Contribute for that Additional Unit came into existence after 2nd November, 1942, and before 1st November 1951; (b) One of a number of Additional Units for which Contributor became liable to Contribute at the same time, being a number that is not two or a multiple of two, where the Obligation to Contribute for those Additional Units came into existence after 2nd November, 1942, and before 1st November, 1951; and (c) Each Additional Unit where the Obligation to Contribute for that Additional Unit came into existence on or after 1st November, 1951, and before 14th December, 1959
	\$	\$
44	0.16	0.08
45	0.18	0.09
46	0.18	0.09
47	0.20	0.10
48	0.22	0.11
49	0.24	0.12
50	0.28	0.14
51	0.30	0.15
52	0.36	0.18
53	0.40	0.20
54	0.46	0.23
55	0.54	0.27
56	0.68	0.34
57	0.92	0.46
58	1.32	0.66
59	2.60	1.30
60	2.22	1.11

Table XIII

Reductions in fortnightly rates of contributions payable on or after 1st July, 1962, by male contributors for units of pension (other than units of pension to which paragraph (a) of subsection (3) of section 23 applies) where the obligation to contribute for those units came into existence on or after 14th December, 1959, and before 1st July, 1962, based on a retiring age of 65 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2
Age next Birthday	Reduction in Contribution for each Unit
	\$
15	0.03
16	0.03
17	0.03
18	0.03
19	0.03
20	0.04
21	0.03
22	0.03
23	0.03
24	0.03
25	0.04
26	0.04
27	0.04
28	0.04
29	0.03
30	0.04
31	0.04
32	0.04
33	0.04
34	0.04

Column 1	Column 2
Age next Birthday	Reduction in Contribution for each Unit
	\$
35	0.04
36	0.05
37	0.05
38	0.05
39	0.05
40	0.05
41	0.05
42	0.05
43	0.05
44	0.06
45	0.06
46	0.06
47	0.07
48	0.07
49	0.07
50	0.08
51	0.08
52	0.09
53	0.10
54	0.11
55	0.12
56	0.13
57	0.15
58	0.17
59	0.19
60	0.22
61	0.28
62	0.38
63	0.56

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2
Age next Birthday	Reduction in Contribution for each Unit
	\$
64	1.13
65	0.93

Table XIV

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by female contributors for units of pension where the obligation to contribute for those units came into existence on or after 14th December, 1959, and before 1st July, 1962, based on a retiring age of 65 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2
Age next Birthday	Reduction in Contribution for each Unit
	\$
15	0.02
16	0.02
17	0.02
18	0.03
19	0.03
20	0.03
21	0.03
22	0.03
23	0.03
24	0.03
25	0.04
26	0.04
27	0.04
28	0.04
29	0.04
30	0.04
31	0.04
32	0.04
33	0.05
34	0.05
35	0.05
36	0.05

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2
Age next Birthday	Reduction in Contribution for each Unit
	\$
37	0.05
38	0.05
39	0.06
40	0.06
41	0.06
42	0.07
43	0.07
44	0.07
45	0.07
46	0.07
47	0.07
48	0.08
49	0.08
50	0.08
51	0.09
52	0.10
53	0.11
54	0.11
55	0.12
56	0.14
57	0.16
58	0.18
59	0.21
60	0.25
61	0.30
62	0.40
63	0.58
64	1.17
65	0.83

Table XV

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors for units of pension (other than units of pension to which paragraph (a) of subsection (3) of section 23 applies) where the obligation to contribute for those units came into existence on or after 14th December, 1959, and before 1st July, 1962, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2
Age next Birthday	Reduction in Contribution for each Unit
	\$
15	0.05
16	0.04
17	0.04
18	0.04
19	0.04
20	0.04
21	0.04
22	0.04
23	0.04
24	0.05
25	0.05
26	0.05
27	0.05
28	0.05
29	0.05
30	0.06
31	0.06
32	0.06
33	0.06
34	0.06

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2
Age next Birthday	Reduction in Contribution for each Unit
	\$
35	0.06
36	0.07
37	0.07
38	0.07
39	0.08
40	0.08
41	0.07
42	0.08
43	0.08
44	0.08
45	0.08
46	0.09
47	0.10
48	0.12
49	0.12
50	0.14
51	0.16
52	0.18
53	0.21
54	0.23
55	0.28
56	0.35
57	0.46
58	0.68
59	1.35
60	1.20

Table XVI

Reductions in fortnightly rates of contribution payable on or after 1st July, 1962, by female contributors for units of pension where the obligation to contribute for those units came into existence on or after 14th December, 1959, and before 1st July, 1962, based on a retiring age of 60 years and the age next birthday of the contributor when that obligation came into existence

Column 1	Column 2
Age next Birthday	Reduction in Contribution for each Unit
	\$
15	0.03
16	0.03
17	0.03
18	0.04
19	0.04
20	0.04
21	0.05
22	0.05
23	0.04
24	0.05
25	0.05
26	0.05
27	0.06
28	0.05
29	0.05
30	0.06
31	0.06
32	0.06
33	0.07
34	0.06
35	0.06
36	0.07

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2
Age next Birthday	Reduction in Contribution for each Unit
	\$
37	0.07
38	0.07
39	0.07
40	0.08
41	0.08
42	0.08
43	0.08
44	0.08
45	0.09
46	0.09
47	0.10
48	0.12
49	0.12
50	0.14
51	0.15
52	0.18
53	0.20
54	0.23
55	0.28
56	0.33
57	0.45
58	0.65
59	1.27
60	1.13

Table XVII

Reduction in fortnightly rates of contribution payable on or after 1st July, 1962, by male contributors for units of pension to which section 23(3)(a) applies, based on the age next birthday of the contributor when the obligation to contribute for those units came into existence

Column 1	Column 2	
	Reduction in Contribution for each Additional Unit, based on a Retiring Age of—	
	65 years	60 years
Age next Birthday	\$	\$
15	0.03	0.05
16	0.03	0.04
17	0.03	0.04
18	0.03	0.04
19	0.04	0.04
20	0.03	0.04
21	0.02	0.04
22	0.03	0.04
23	0.03	0.04
24	0.03	0.05
25	0.03	0.05
26	0.03	0.05
27	0.04	0.06
28	0.04	0.05
29	0.04	0.06
30	0.05	0.06
31	0.05	0.07
32	0.05	0.07
33	0.05	0.06
34	0.05	0.06
35	0.05	0.07

Sixth Schedule Reduction in rates of contribution

Column 1	Column 2	
	Reduction in Contribution for each Additional Unit, based on a Retiring Age of—	
	65 years	60 years
Age next Birthday	\$	\$
36	0.05	0.07
37	0.06	0.08
38	0.06	0.08
39	0.06	0.08
40	0.07	0.08
41	0.06	0.08
42	0.06	0.08
43	0.06	0.09
44	0.07	0.10
45	0.08	0.10
46	0.08	0.11
47	0.08	0.12
48	0.08	0.12
49	0.08	0.14
50	0.09	0.16
51	0.10	0.18
52	0.10	0.20
53	0.12	0.23
54	0.12	0.28
55	0.13	0.32
56	0.16	0.40
57	0.18	0.52
58	0.19	0.78
59	0.23	1.54
60	0.28	1.41
61	0.33	
62	0.44	

Column 1	Column 2	
Age next Birthday	Reduction in Contribution for each Additional Unit, based on a Retiring Age of—	
	65 years	60 years
	\$	\$
63	0.66	
64	1.33	
65	1.13	

Seventh Schedule—Factors applicable under section 44

Section 44

Table I

Maximum age for retirement of 60 years

Column 1	Column 2	Column 3
Age on retirement	Factor	Factor
60	..	.006
61	.072	.006
62	.144	.007
63	.228	.007
64	.312	.008
65	.408	.008
66	.504	.009
67	.612	.01
68	.732	.011
69	.864	.012
70	1.008	.013
71	1.164	.014
72	1.332	.016
73	1.524	.017
74	1.728	.019

Table II

Maximum age for retirement of 65 years

Column 1	Column 2	Column 3
Age on retirement	Factor	Factor
65	..	.006
66	.072	.007
67	.156	.007
68	.24	.008
69	.336	.008
70	.432	.009
71	.54	.01
72	.66	.011
73	.792	.012
74	.936	.013

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

Endnote 1—About the endnotes

be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Act 1922	33, 1922	18 Oct 1922	20 Nov 1922 (<i>see Gazette</i> 1922, p. 2067)	
Superannuation Act 1924	45, 1924	20 Oct 1924	ss. 4 and 17: 20 Nov 1922 (<i>see</i> ss. 4(2), 17(2) and <i>Gazette</i> 1922, p. 2067) s. 12: 18 Oct 1922 (<i>see</i> s. 12(2)) Remainder: 23 Oct 1924 (<i>see Gazette</i> 1924, p. 2043)	s. 14(2)
Superannuation Act 1930	22, 1930	9 Aug 1930	ss. 8 and 10: 20 Nov 1922 (<i>see</i> ss. 8(2), 10(2) and <i>Gazette</i> 1922, p. 2067) ss. 11–13 and 17: 1 July 1927 Remainder: Royal Assent	s. 14(2)
Financial Emergency Act 1931	10, 1931	17 July 1931	Part I (ss. 1–4): Royal Assent Remainder: 20 July 1931 (<i>see Gazette</i> 1931, p. 1195)	ss. 24 and 26
as repealed by				
Statute Law Revision Act 1950	80, 1950	16 Dec 1950	s 12(1) and (2): 31 Dec 1950 (s 2)	s 12(2)
Statute Law Revision Act 1934	45, 1934	6 Aug 1934	6 Aug 1934	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Act 1937	28, 1937	16 Sept 1937	16 Sept 1937	—
Superannuation Act 1942	53, 1942	6 Oct 1942	s. 13: 20 Nov 1922 Remainder: 2 Nov 1942 (see <i>Gazette</i> 1942, p. 2569)	ss. 21(2) and 41(2)
Superannuation Act 1943	18, 1943	29 Mar 1943	29 Mar 1943	—
Superannuation Act 1945	15, 1945	3 Aug 1945	3 Aug 1945	—
Superannuation Act (No. 2) 1945	30, 1945	16 Aug 1945	16 Aug 1945	—
Superannuation Act 1946	2, 1946	13 Apr 1946	13 Apr 1946	—
Commonwealth Public Service Act 1947	1, 1947	14 Mar 1947	14 Mar 1947	s. 2(2)
Superannuation Act 1947	35, 1947	12 June 1947	12 June 1947	(a)
as amended by				
Superannuation Act 1948	19, 1948	18 May 1948	(see 19, 1948 below)	(a)
Superannuation Act 1950	76, 1950	15 Dec 1950	15 Dec 1950	(a)
Superannuation Act (No. 2) 1951	62, 1951	11 Dec 1951	11 Dec 1951	s. 5
Superannuation Act 1948	19, 1948	18 May 1948	s. 11: 12 June 1947 (see s. 11(2)) s. 12: 1 Feb 1948 Remainder: 2 July 1948 (see <i>Gazette</i> 1948, p. 2583)	s. 8(2)–(6) (rep. by 76, 1950, s. 14)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Superannuation Act 1950	76, 1950	15 Dec 1950	15 Dec 1950	(a)
Superannuation Act 1950	76, 1950	15 Dec 1950	15 Dec 1950	ss. 13 and 16 s. 15 (rep. by 49, 1951, s. 27)
as amended by				
Superannuation Act 1951	49, 1951	11 Dec 1951	11 Dec 1951	(a)
Superannuation Act 1951	49, 1951	11 Dec 1951	11 Dec 1951	(a)
as amended by				
Superannuation Act 1954	11, 1954	20 Apr 1954	(see 11, 1954 below)	(a)
Superannuation Act (No. 2) 1951	62, 1951	11 Dec 1951	11 Dec 1951	s. 5
Superannuation Act 1952	92, 1952	18 Nov 1952	18 Nov 1952	s. 5(2)
Superannuation Act 1954	11, 1954	20 Apr 1954	ss. 8–10, 12–15, 19, 20, 22, 23, 28 and 29: 1 Jan 1954 s. 16: 31 Oct 1953 s. 21: 30 Mar 1951 Remainder: Royal Assent	(a)
as amended by				
Superannuation Act 1957	94, 1957	12 Dec 1957	12 Dec 1957	(a)
Superannuation Act 1955	27, 1955	15 June 1955	ss. 1, 2, 4–6, 7(a) and 10: 19 Jan 1955 Remainder: Royal Assent	s. 10

Superannuation Act 1922

391

Compilation No. 24

Compilation date: 1/1/20

Registered: 29/1/20

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Act 1956	19, 1956	12 May 1956	12 Nov 1955	—
Superannuation Act (No. 2) 1956	112, 1956	15 Nov 1956	15 Nov 1956	ss. 6(2), 8(2)–(5), 9(2), 10(2), 14(2) and 15(2)
Superannuation Act 1957	94, 1957	12 Dec 1957	12 Dec 1957	(a)
as amended by				
Superannuation Act 1959	102, 1959	4 Dec 1959	14 Dec 1959	(a)
Superannuation (Pension Increases) Act 1961	86, 1961	27 Oct 1961	(see 86, 1961 below)	(see 86, 1961 below)
Superannuation Act 1958	45, 1958	29 Sept 1958	29 Sept 1958	s. 6
Superannuation Act 1959	102, 1959	4 Dec 1959	14 Dec 1959	s. 2(2)
as amended by				
Superannuation (Pension Increases) Act 1961	86, 1961	27 Oct 1961	27 Oct 1961	ss. 5(1)–(4), 6 and 7
Superannuation Act 1963	102, 1963	1 Nov 1963	1 Nov 1963	(a)
as amended by				
Superannuation Act (No. 2) 1965	154, 1965	18 Dec 1965	14 Feb 1966	ss. 6–10
Superannuation (Pension Increases) Act 1967	90, 1967	8 Nov 1967	8 Nov 1967	s. 5(1)–(3)
Superannuation Act 1965	97, 1965	10 Dec 1965	10 Dec 1965	ss. 11(2), 22(2), 39(2) and 59–73

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Act (No. 2) 1965	154, 1965	18 Dec 1965	14 Feb 1966	ss. 6–10
Superannuation Act 1966	69, 1966	29 Oct 1966	29 Oct 1966	s. 9
Superannuation Act (No. 2) 1966	86, 1966	29 Oct 1966	18 Nov 1966 (<i>see</i> s. 2 and <i>Gazette</i> 1966, p. 5732)	s. 6(2)
Superannuation Act 1967	52, 1967	26 May 1967	26 May 1967	s. 3(2)
Superannuation Act 1968	49, 1968	21 June 1968	19 July 1968 (<i>see Gazette</i> 1968, p. 3801)	s. 13
Superannuation Act (No. 2) 1968	57, 1968	25 June 1968	Part III (ss. 12, 13): 19 July 1968 (<i>see</i> s. 2 and <i>Gazette</i> 1968, p. 3801) Remainder: 1 Sept 1967	—
Superannuation Act 1969	14, 1969	23 Apr 1969	23 Apr 1969	—
Superannuation Act (No. 2) 1969	26, 1969	4 June 1969	4 June 1969	ss. 2(2), (3), 10(2) and 29–32
Superannuation Act 1971	46, 1971	25 May 1971	25 May 1971	ss. 22–24
Superannuation Act 1973	46, 1973	8 June 1973	8 June 1973	—
Superannuation Act (No. 2) 1973	83, 1973	19 June 1973	19 June 1973	s. 5(2)
Superannuation Act (No. 3) 1973	135, 1973	13 Nov 1973	s. 3: 19 July 1973 Remainder: Royal Assent	s. 4
Statute Law Revision Act 1973	216, 1973	19 Dec 1973	31 Dec 1973	ss. 9(1) and 10

Superannuation Act 1922

393

Compilation No. 24

Compilation date: 1/1/20

Registered: 29/1/20

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Election Candidates (Public Service and Defence Force) Act 1974	59, 1974	27 Sept 1974	Parts II and III (ss. 3–10): 27 Aug 1974 Remainder: Royal Assent	—
Superannuation Amendment Act 1976	32, 1976	7 May 1976	ss. 1, 2, 89 and 90: Royal Assent s. 3(a): 1 July 1975 s. 3(b) and (f): 1 Apr 1975 ss. 7(b), 11, 29(1), 52(1), 62, 65, 66, 71 and 72: 29 June 1974 ss. 8, 10(b) and 48: 5 Feb 1976 ss. 9(c), 12 and 46: 13 Feb 1976 Remainder: 1 July 1976	ss. 5(2), 28(2), 39(2)–(5) and 88–91 s. 76(2) (am. by 17, 1978, s. 82)
as amended by				
Superannuation Acts Amendment Act 1978	17, 1978	24 Apr 1978	(see 17, 1978 below)	(see 17, 1978 below)
Superannuation Acts Amendment Act 1978	17, 1978	24 Apr 1978	ss. 1, 2, 6(2), 18(2), 19–22, 23(2), 26, 27, 52, 61–65, 67–70, 77, 80 and 81: Royal Assent ss. 9–13: 8 June 1973 Remainder: 1 July 1976	ss. 18(2) and 19(2)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Companies (Miscellaneous Amendments) Act 1981	92, 1981	18 June 1981	ss. 3–35 and 37–45: 1 July 1982 (<i>see</i> s. 2(3) and <i>Gazette</i> 1982, No. S124) s. 36: 1 July 1981 (<i>see</i> s. 2(2) and <i>Gazette</i> 1981, No. S118) Remainder: Royal Assent	—
Superannuation Legislation Amendment Act 1986	80, 1986	24 June 1986	s 4(1), 5 and 6(1): 1 July 1976 Remainder: Royal Assent	s 29(2)
Superannuation and Other Benefits Legislation Amendment Act 1986	93, 1986	13 Oct 1986	10 Oct 1986	—
Superannuation Legislation Amendment Act (No. 2) 1986	151, 1986	18 Dec 1986	s 78–91: 18 Dec 1986 (s 2(1))	—
Superannuation and Other Benefits Legislation Amendment Act 1989	125, 1989	17 Oct 1989	20 Oct 1989	—
Superannuation Legislation Amendment Act 1990	40, 1990	7 June 1990	s 3–5: 7 June 1990 (s 2(1)(a))	—
Commonwealth Superannuation Schemes Amendment Act 1992	185, 1992	17 Dec 1992	25 June 1993	s 9
Superannuation Legislation Amendment Act 1992	187, 1992	18 Dec 1992	s 3, 4: 18 Dec 1992 (s 2(1))	—

Superannuation Act 1922

395

Compilation No. 24

Compilation date: 1/1/20

Registered: 29/1/20

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Life Insurance (Consequential Amendments and Repeals) Act 1995	5, 1995	23 Feb 1995	1 July 1995 (s 2 and gaz 1995, GN24)	—
Superannuation Legislation Amendment Act (No. 1) 1995	54, 1995	23 June 1995	s 3(1): 23 June 1995 (s 2(1))	—
Defence Legislation Amendment (Enhancement of the Reserves and Modernisation) Act 2001	10, 2001	22 Mar 2001	Sch 2 (items 86, 94, 95): 19 Apr 2001 (s 2(1))	Sch 2 (items 94, 95)
Finance and Administration Legislation Amendment (Application of Criminal Code) Act 2001	109, 2001	17 Sept 2001	15 Oct 2001	s 5
Superannuation Legislation Amendment (Indexation) Act 2001	148, 2001	1 Oct 2001	1 Oct 2001	Sch 1 (item 33)
Superannuation Legislation Amendment (Family Law and Other Matters) Act 2004	58, 2004	4 May 2004	Sch 1: 18 May 2004 Remainder: Royal Assent	s 4
Financial Framework Legislation Amendment Act 2005	8, 2005	22 Feb 2005	s 4 and Sch 1 (items 373–385, 496): Royal Assent	s 4 and Sch 1 (item 496)
Superannuation Legislation Amendment Act 2007	165, 2007	25 Sept 2007	Sch 4 (items 7, 8): Royal Assent	Sch 4 (item 8)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Legislation Amendment (Trustee Board and Other Measures) (Consequential Amendments) Act 2008	26, 2008	23 June 2008	Sch 2 (items 3, 4): 23 June 2008 (s 2(1) item 5)	—
Same-Sex Relationships (Equal Treatment in Commonwealth Laws—Superannuation) Act 2008	134, 2008	4 Dec 2008	s 4: 4 Dec 2008 (s 2(1) item 1) Sch 1 (items 16, 17): 1 Jan 2009 (s 2(1) item 2)	s 4
Superannuation Legislation (Consequential Amendments and Transitional Provisions) Act 2011	58, 2011	28 June 2011	Sch 1 (items 160–173): 1 July 2011 (s 2(1) item 2)	—
Statute Law Revision Act 2012	136, 2012	22 Sept 2012	Sch 6 (items 73, 74): 22 Sept 2012 (s 2(1) item 37)	—
Statute Stocktake (Appropriations) Act (No. 1) 2012	141, 2012	25 Sept 2012	Sch 1 (item 132): 25 Sept 2012 (s 2)	—
Statute Law Revision Act (No. 1) 2014	31, 2014	27 May 2014	Sch 3 (item 4) and Sch 5 (item 5–8): 24 June 2014 (s 2(1) item 9)	—
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 544): 5 Mar 2016 (s 2(1) item 2)	—
Statute Law Revision Act (No. 2) 2015	145, 2015	12 Nov 2015	Sch 4 (item 36): 10 Dec 2015 (s 2(1) item 7)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Statute Law Revision Act (No. 1) 2016	4, 2016	11 Feb 2016	Sch 4 (item 431): 10 Mar 2016 (s 2(1) item 6)	—
Statute Update Act 2016	61, 2016	23 Sept 2016	Sch 1 (item 486): 21 Oct 2016 (s 2(1) item 1)	—
Public Sector Superannuation Legislation Amendment Act 2018	80, 2018	24 Aug 2018	Sch 1 (items 20–24, 27, 28): 1 Jan 2020 (s 2(1) item 3)	Sch 1 (items 27, 28)
Civil Law and Justice Legislation Amendment Act 2018	130, 2018	25 Oct 2018	Sch 6 (items 58, 64): 22 Nov 2018 (s 2(1) item 10)	—

- (a) Application provisions in the Acts marked (a) have not been included in the tables, as many of those provisions have been amended several times by subsequent Acts. Particulars of those applications and their amendments may be found in the annual volumes of Acts for the respective years in which the relevant amending Acts were passed.

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Title.....	am. No. 97, 1965
Part I	
s. 3.....	am. No. 45, 1924; No. 22, 1930; No. 28, 1937; No. 18, 1943; No. 30, 1945; No. 35, 1947; No. 19, 1948; No. 49, 1951; No. 92, 1952 rs. No. 112, 1956; No. 102, 1959 am. No. 97, 1965; No. 86, 1966; No. 49, 1968; No. 26, 1969; No. 46, 1971; No. 46, 1973 rep. No. 216, 1973 ad. No. 58, 2011
s. 4.....	am. No. 45, 1924; No. 22, 1930; No. 28, 1937; No. 53, 1942; No. 15, 1945; No. 35, 1947; No. 19, 1948; No. 49, 1951; No. 11, 1954; No. 112, 1956; No. 102, 1959; No. 102, 1963; No. 97, 1965; No. 49, 1968; Nos. 14 and 26, 1969; No. 46, 1971; Nos. 83 and 135, 1973; No. 32, 1976; No. 17, 1978; No. 151, 1986; No. 10, 2001; No. 58, 2004; No. 58, 2011; No. 31, 2014; No. 80, 2018
s. 4AA.....	ad. No. 49, 1968 am. No. 83, 1973
s. 4A.....	ad. No. 97, 1965 am. No. 17, 1978
s. 5.....	ad. No. 28, 1937 am. No. 53, 1942; No. 15, 1945 rs. No. 11, 1954 am. No. 102, 1959 rs. No. 97, 1965 am. No. 17, 1978
s. 6.....	ad. No. 15, 1945 am. No. 102, 1959 rep. No. 86, 1966 ad. No. 109, 2001
s. 7.....	ad. No. 92, 1952

Superannuation Act 1922

399

Compilation No. 24

Compilation date: 1/1/20

Registered: 29/1/20

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 27, 1955
	am. Nos. 97 and 154, 1965; No. 46, 1971; No. 32, 1976; No. 17, 1978; No. 141, 2012
Part II	rep. No. 32, 1976
s. 8.....	am. No. 102, 1959
	rep. No. 32, 1976
ss. 9, 10	ad. No. 102, 1959
	rep. No. 32, 1976
s. 11.....	ad. No. 102, 1959
	am. No. 102, 1959
	rep. No. 32, 1976
s. 12.....	am. No. 35, 1947
	rs. No. 102, 1963
	am. No. 154, 1965; No. 216, 1973
	rep. No. 32, 1976
s. 13.....	am. No. 102, 1963
	rep. No. 32, 1976
ss. 14–16	rep. No. 32, 1976
s. 17.....	am. No. 22, 1930; No. 35, 1947; No. 112, 1956; No. 154, 1965
	rep. No. 32, 1976
s. 18.....	ad. No. 35, 1947
	am. No. 112, 1956; No. 97, 1965
	rep. No. 32, 1976
Part III	
Division 1	
s. 19.....	am. No. 45, 1924; No. 22, 1930; No. 28, 1937; No. 53, 1942; Nos. 1 and 35, 1947; No. 49, 1951; No. 11, 1954; No. 27, 1955; No. 102, 1959; No. 102, 1963; No. 97, 1965; No. 26, 1969; No. 46, 1971; No. 216, 1973; No. 17, 1978
s. 19A.....	ad. No. 32, 1976
	am. No. 17, 1978

Endnote 4—Amendment history

Provision affected	How affected
Division 2	
Div. 2 of Part III	rs. No. 97, 1965
s. 20	am. No. 45, 1924; No. 22, 1930; No. 28, 1937; No. 53, 1942; No. 18, 1943; No. 15, 1945; Nos. 1 and 35, 1947; No. 76, 1950; No. 49, 1951; No. 11, 1954; No. 27, 1955
	rs. No. 102, 1959
	am. No. 102, 1959; No. 102, 1963
	rs. No. 97, 1965
	am. No. 154, 1965; No. 26, 1969; No. 46, 1971; No. 32, 1976; No. 17, 1978
ss. 20AA, 20AB	ad. No. 32, 1976
	am. No. 17, 1978
s. 20A	ad. No. 97, 1965
	am. No. 26, 1969; No. 32, 1976; No. 17, 1978
s. 20B	ad. No. 97, 1965
	am. No. 26, 1969; No. 17, 1978
s. 21	rs. No. 97, 1965
s. 22	am. No. 22, 1930
	rs. No. 10, 1931; No. 11, 1954; No. 102, 1959; No. 102, 1963; No. 97, 1965
	am. No. 154, 1965; No. 26, 1969; No. 17, 1978
Division 2A	
Div. 2A of Part III	ad. No. 26, 1969
s. 22A	ad. No. 26, 1969
	am. No. 32, 1976; No. 17, 1978
ss. 22B, 22C	ad. No. 26, 1969
	am. No. 17, 1978
s. 22D	ad. No. 26, 1969
	am. No. 46, 1971; No. 32, 1976; No. 17, 1978
s. 22E	ad. No. 26, 1969
	am. No. 46, 1971; No. 17, 1978
ss. 22F–22H	ad. No. 26, 1969

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 17, 1978
ss. 22J–22M	ad. No. 26, 1969
	am. No. 17, 1978
Division 3	
s. 23	rs. No. 102, 1959
	am. No. 102, 1959
	rs. No. 97, 1965
	am. No. 154, 1965; No. 17, 1978
s. 24	ad. No. 45, 1924
	am. No. 53, 1942; No. 19, 1948; No. 102, 1959; No. 32, 1976; No. 17, 1978
s. 25	ad. No. 35, 1947
	am. No. 102, 1959; No. 26, 1969; No. 32, 1976; No. 17, 1978
Division 4	
Div. 4 of Part III	ad. No. 102, 1959
s. 26	ad. No. 102, 1959
	am. No. 97, 1965; No. 17, 1978
s. 27	ad. No. 102, 1959
	am. No. 102, 1959; No. 17, 1978
s. 28	ad. No. 102, 1959
	am. No. 97, 1975; No. 17, 1978
Division 5	
Div. 5 of Part III	ad. No. 35, 1947
s. 29	ad. No. 35, 1947
	am. No. 102, 1959
s. 30	ad. No. 35, 1947
	am. No. 27, 1955; No. 102, 1959; No. 102, 1963; No. 97, 1965; No. 26, 1969; No. 32, 1976; No. 17, 1978
s. 30A	ad. No. 26, 1969
	am. No. 17, 1978
ss. 31, 32	ad. No. 35, 1947

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 26, 1969; No. 32, 1976; No. 17, 1978
Division 6	
Div. 6 of Part III	ad. No. 102, 1959
s. 33	ad. No. 102, 1959
	am. No. 102, 1959; No. 102, 1963; No. 97, 1965; No. 69, 1966; No. 26, 1969; No. 32, 1976; No. 17, 1978
Division 7	
ss. 34, 35	am. No. 49, 1968; No. 17, 1978
s. 35A	ad. No. 49, 1968
	rs. No. 83, 1973
	am. No. 32, 1976; No. 17, 1978
s. 35B	ad. No. 26, 1969
	am. No. 17, 1978
s. 36	ad. No. 102, 1959
	am. No. 49, 1968; No. 26, 1969; No. 17, 1978
Part IV	
Division 1	
s. 37	am. No. 32, 1976
s. 38	am. No. 45, 1924; No. 97, 1965; No. 32, 1976
s. 39	am. No. 53, 1942
	rs. No. 97, 1965; No. 57, 1968
	am. No. 17, 1978
s. 40	rs. No. 97, 1965
	am. No. 57, 1968; No. 17, 1978
s. 41	am. No. 53, 1942
	rs. No. 97, 1965
	am. No. 216, 1973; No. 32, 1976; No. 17, 1978
s. 41A	ad. No. 97, 1965
s. 41B	ad. No. 97, 1965
	am. No. 57, 1968

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 2	
s. 42.....	am. No. 35, 1947; No. 76, 1950; No. 49, 1951; No. 11, 1954; No. 102, 1959; No. 154, 1965 rs. No. 26, 1969 am. No. 17, 1978
s. 43.....	am. No. 45, 1924; No. 102, 1959; No. 102, 1963; No. 26, 1969; No. 32, 1976
s. 43A.....	ad. No. 26, 1969 am. No. 32, 1976; No. 17, 1978
s. 44.....	ad. No. 35, 1947 rs. No. 112, 1956 am. No. 102, 1959; No. 86, 1966; No. 52, 1967; No. 26, 1969; No. 17, 1978
s. 45.....	am. No. 45, 1924; No. 22, 1930; No. 28, 1937 rs. No. 53, 1942 am. No. 11, 1954; No. 86, 1966; No. 26, 1969; No. 32, 1976; No. 17, 1978
s. 46.....	am. No. 22, 1930; No. 49, 1951; No. 11, 1954; No. 94, 1957; No. 45, 1958; No. 102, 1959; Nos. 97 and 154, 1965; Nos. 69 and 86, 1966 rs. No. 52, 1967 am. No. 26, 1969; No. 32, 1976; No. 17, 1978; No. 151, 1986
s. 47.....	am. No. 22, 1930; No. 53, 1942; No. 35, 1947; No. 76, 1950; No. 49, 1951; No. 11, 1954; No. 94, 1957; No. 45, 1958; No. 102, 1959; Nos. 97 and 154, 1965; Nos. 69 and 86, 1966 rs. No. 52, 1967 am. No. 32, 1976; No. 17, 1978; No. 151, 1986; No. 58, 2004
s. 48.....	am. No. 22, 1930; No. 53, 1942; No. 49, 1951; No. 11, 1954; No. 94, 1957; No. 45, 1958; Nos. 97 and 154, 1965; Nos. 69 and 86, 1966 rs. No. 52, 1967 am. No. 32, 1976; No. 17, 1978; No. 151, 1986
s. 48AA.....	ad. No. 32, 1976 am. No. 17, 1978

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 165, 2007
s. 48AB	ad. No. 32, 1976
	am. No. 17, 1978; No. 151, 1986; No. 185, 1992; No. 134, 2008
s. 48ABA	ad. No. 185, 1992
	am. No. 134, 2008
ss. 48AC, 48AD	ad. No. 32, 1976
	am. No. 17, 1978
s. 48A	ad. No. 97, 1965
	am. No. 83, 1973
s. 48B	ad. No. 97, 1965
	am. No. 32, 1976; No. 17, 1978
s. 48C	ad. No. 49, 1968
	am. No. 26, 1969
	rs. No. 83, 1973
	am. No. 17, 1978
s. 49	rs. No. 22, 1930; No. 102, 1959
	am. No. 97, 1965
	rs. No. 86, 1966; No. 52, 1967
	am. No. 49, 1968; No. 32, 1976; No. 17, 1978
s. 50	am. No. 22, 1930; No. 53, 1942; No. 26, 1969; No. 46, 1971; No. 32, 1976; No. 17, 1978
s. 51	am. No. 53, 1942
	rs. No. 46, 1971
	am. No. 32, 1976
s. 52	ad. No. 53, 1942
	rs. No. 102, 1963; No. 46, 1971
	am. No. 59, 1974; No. 32, 1976; No. 17, 1978; No. 8, 2005; No. 31, 2014
s. 53	ad. No. 49, 1951
	rs. No. 112, 1956
	am. No. 102, 1959; No. 102, 1963; No. 69, 1966

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 46, 1971
s. 54.....	rs. No. 15, 1945
	am. No. 102, 1959; No. 52, 1967; No. 32, 1976; No. 17, 1978
s. 55.....	am. No. 102, 1959
	rs. No. 52, 1967
	am. No. 17, 1978
	rep. No. 40, 1990
s. 56.....	am. No. 22, 1930; No. 102, 1959; No. 97, 1965
	rs. No. 52, 1967
	rep. No. 32, 1976
s. 57.....	am. No. 102, 1959
	rep. No. 52, 1967
s. 57A.....	ad. No. 86, 1966
	rep. No. 52, 1967
s. 58.....	am. No. 97, 1965; No. 86, 1966; No. 32, 1976
s. 59.....	am. No. 97, 1965; No. 151, 1986
s. 60.....	rs. No. 45, 1924
s. 61.....	rs. No. 102, 1959
	am. No. 102, 1959; No. 32, 1976; No. 17, 1978; No. 58, 2004
s. 62.....	ad. No. 22, 1930
	am. No. 32, 1976; No. 40, 1990
s. 63.....	ad. No. 53, 1942
	rs. No. 102, 1959
	rep. No. 97, 1965
Div. 3 of Part IV.....	rep. No. 32, 1976
s. 64.....	am. No. 53, 1942; No. 112, 1956; No. 102, 1959; No. 102, 1963
	rs. No. 97, 1965
	rep. No. 32, 1976
s. 64A.....	ad. No. 102, 1963
	am. No. 97, 1965; No. 46, 1971
	rep. No. 32, 1976

Endnote 4—Amendment history

Provision affected	How affected
s. 65.....	am. No. 22, 1930; No. 53, 1942; No. 15, 1945; No. 112, 1956; No. 102, 1959; No. 102, 1963 rs. No. 97, 1965 rep. No. 32, 1976
Heading to Div. 4 of Part IV	ad. No. 102, 1959 rep. No. 97, 1965
Div. 4 of Part IV	rep. No. 97, 1965
Division 5	
s. 66.....	ad. No. 22, 1930 rs. No. 53, 1942 am. No. 49, 1951; No. 11, 1954; No. 102, 1959 rs. No. 97, 1965 rep. No. 86, 1966 ad. No. 46, 1971 am. No. 17, 1978
s. 67.....	ad. No. 102, 1959 am. No. 102, 1959 rs. No. 97, 1965 am. No. 32, 1967; No. 17, 1978
s. 68.....	am. No. 45, 1924; No. 19, 1948; No. 112, 1956; No. 94, 1957; No. 102, 1959; No. 83, 1973
s. 69.....	am. No. 45, 1924; No. 22, 1930; No. 53, 1942; No. 102, 1959; No. 32, 1976; No. 17, 1978
s. 70.....	am. No. 22, 1930; No. 94, 1957; No. 102, 1959; No. 97, 1965; No. 17, 1978
s. 71.....	am. No. 22, 1930; No. 53, 1942; No. 15, 1945; No. 94, 1957; No. 102, 1959; Nos. 97 and 154, 1965; No. 32, 1976; No. 17, 1978
s. 72.....	am. No. 22, 1930; No. 45, 1934; No. 53, 1942; No. 97, 1965; No. 32, 1976; No. 17, 1978
s. 73.....	rep. No. 35, 1947 ad. No. 62, 1951 am. No. 102, 1959; No. 154, 1965; No. 17, 1978

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 6	
Division 6 heading	am No 35, 1947
s 74.....	am No 22, 1930; No 35, 1947; No 154, 1965; No 32, 1976 (1) exp 1 July 1976 (s 74(5)) am No 17, 1978
Part V	
Part V	ad. No. 28, 1937
s. 75.....	ad. No. 28, 1937 am. No. 102, 1959 rep. No. 32, 1976
ss. 76–78	ad. No. 102, 1959 rep. No. 32, 1976
s. 79.....	ad. No. 28, 1937 rs. No. 11, 1954 am. No. 102, 1959; No. 97, 1965; No. 46, 1971; No. 32, 1976; No. 17, 1978
s. 79A.....	ad. No. 32, 1976
s. 80.....	ad. No. 28, 1937 rs. No. 49, 1951 am. No. 11, 1954; No. 102, 1959; No. 154, 1965; No. 17, 1978
s. 80A.....	ad. No. 32, 1976 am. No. 17, 1978
s. 81.....	ad. No. 28, 1937 am. No. 53, 1942; No. 32, 1976; No. 17, 1978
s. 82.....	ad. No. 28, 1937 am. No. 53, 1942; No. 2, 1946; No. 35, 1947 rs. No. 76, 1950 am. No. 49, 1951; No. 11, 1954; No. 102, 1959; No. 97, 1965; No. 86, 1966; No. 32, 1976; No. 17, 1978
s. 83.....	ad. No. 28, 1937 am. No. 35, 1947

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 76, 1950
	am. No. 49, 1951; No. 11, 1954; No. 102, 1959; No. 97, 1965
	rs. No. 86, 1966
	am. No. 32, 1976; No. 17, 1978
s. 83A.....	ad. No. 97, 1965
	am. No. 32, 1976; No. 17, 1978
s. 84.....	ad. No. 28, 1937
	rs. No. 102, 1959
	am. No. 97, 1965
	rs. No. 86, 1966; No. 52, 1967
	am. No. 32, 1976; No. 17, 1978
s. 85.....	ad. No. 28, 1937
	am. No. 102, 1959; No. 32, 1976
s. 86.....	ad. No. 49, 1951
	rs. No. 112, 1956
	am. No. 102, 1959; No. 102, 1963; No. 69, 1966
	rs. No. 46, 1971
s. 87.....	ad. No. 28, 1937
	am. No. 102, 1959
	rs. No. 97, 1965; No. 57, 1968
	am. No. 17, 1978
s. 87A.....	ad. No. 97, 1965
	am. No. 57, 1968; No. 17, 1978
s. 87B.....	ad. No. 97, 1965
	am. No. 216, 1973; No. 32, 1976; No. 17, 1978
s. 87C.....	ad. No. 97, 1965
s. 87D.....	ad. No. 97, 1965
	am. No. 57, 1968
s. 88.....	ad. No. 11, 1954
	rs. No. 102, 1963; No. 46, 1971

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 59, 1974; No. 32, 1976; No. 17, 1978; No. 8, 2005; No 31, 2014
s. 89.....	ad. No. 28, 1937
	am. No. 32, 1976
s. 90.....	ad. No. 102, 1959
	am. Nos. 97 and 154, 1965; No. 32, 1976; No. 17, 1978
s. 91.....	ad. No. 102, 1959
	am. No. 17, 1978
s. 92.....	ad. No. 28, 1937
	am. No. 35, 1947; No. 76, 1950; No. 49, 1951; No. 11, 1954; No. 102, 1959
	rs. No. 86, 1966
	am. No. 32, 1976; No. 17, 1978
s. 93.....	ad. No. 102, 1959
	am. No. 102, 1959; No. 17, 1978
Part VA	
Part VA	ad. No. 58, 2004
Division 1	
s. 93DA	ad. No. 58, 2004
	am. No. 130, 2018
Division 2	
ss. 93DB, 93DC	ad. No. 58, 2004
Division 3	
s. 93DD	ad. No. 58, 2004
Division 4	
s. 93DE.....	ad. No. 58, 2004
	am. No. 26, 2008; No 126, 2015
Part VI.....	ad. No. 18, 1943
	rep. No. 136, 2012
s. 94.....	ad. No. 18, 1943
	am. No. 17, 1978

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 136, 2012
s. 95.....	ad. No. 18, 1943
	am. No. 49, 1951; No. 102, 1959; No. 97, 1965; No. 17, 1978
	rep. No. 136, 2012
s. 96.....	ad. No. 18, 1943
	am. No. 17, 1978
	rep. No. 136, 2012
s. 97.....	ad. No. 18, 1943
	am. No. 102, 1959; No. 17, 1978
	rep. No. 136, 2012
s. 98.....	ad. No. 18, 1943
	am. No. 102, 1959; No. 32, 1976; No. 17, 1978
	rep. No. 136, 2012
s. 99.....	ad. No. 18, 1943
	am. No. 102, 1959; No. 97, 1965; No. 32, 1976; No. 17, 1978
	rep. No. 136, 2012
s. 100.....	ad. No. 18, 1943
	am. No. 102, 1959; No. 17, 1978
	rep. No. 136, 2012
Part VIA	
Part VIA.....	ad. No. 32, 1976
Division 1	
s. 100A.....	ad. No. 32, 1976
	am. No. 17, 1978; No. 148, 2001
Division 2	
ss. 100B, 100C.....	ad. No. 32, 1976
	am. No. 17, 1978
ss. 100D, 100E.....	ad. No. 32, 1976
	am. No. 17, 1978; No. 8, 2005
ss. 100F–100H.....	ad. No. 32, 1976
	am. No. 17, 1978

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 100J	ad. No. 32, 1976 am. No. 17, 1978
Division 3	
s. 100K	ad. No. 32, 1976 am. No. 17, 1978
s. 100L	ad. No. 32, 1976 am. No. 17, 1978; No. 8, 2005
Division 4	
ss. 100M, 100N	ad. No. 32, 1976 am. No. 17, 1978
s. 100P	ad. No. 32, 1976
Part VII	
Part VII	ad. No. 30, 1945
s. 101	ad. No. 30, 1945 am. No. 2, 1946; No. 35, 1947; No. 49, 1951; No. 17, 1978
s. 102	ad. No. 30, 1945 am. No. 35, 1947; No. 76, 1950; No. 49, 1951; No. 112, 1956; No. 102, 1959; No. 97, 1965; No. 216, 1973; No. 17, 1978
s. 103	ad. No. 30, 1945 am. No. 102, 1959 rep. No. 216, 1973
s. 104	ad. No. 30, 1945 am. No. 102, 1959; No. 216, 1973; No. 17, 1978
s. 105	ad. No. 30, 1945 am. No. 35, 1947; No. 102, 1959; No. 32, 1976; No. 17, 1978
s. 106	ad. No. 30, 1945 am. No. 102, 1959; No. 97, 1965; No. 32, 1976; No. 17, 1978
s. 107	ad. No. 30, 1945 am. No. 102, 1959; No. 17, 1978
Part VIIA	
Part VIIA	ad. No. 32, 1976

Endnote 4—Amendment history

Provision affected	How affected
Division 1	
s. 107A	ad. No. 32, 1976 am. No. 17, 1978; No. 148, 2001
Division 2	
ss. 107B–107D	ad. No. 32, 1976 am. No. 17, 1978
s. 107E	ad. No. 32, 1976 am. No. 8, 2005
s. 107F	ad. No. 32, 1976 am. No. 17, 1978; No. 8, 2005
ss. 107G, 107H	ad. No. 32, 1976 am. No. 17, 1978
ss. 107J, 107K	ad. No. 32, 1976 am. No. 17, 1978
Division 3	
s. 107L	ad. No. 32, 1976 am. No. 17, 1978
s. 107M	ad. No. 32, 1976 am. No. 17, 1978; No. 8, 2005
Division 4	
s. 107N	ad. No. 32, 1976 am. No. 17, 1978
s. 107P	ad. No. 32, 1976
Part VIII	
Part VIII	ad. No. 49, 1951
s. 108	ad. No. 49, 1951 am. No. 46, 1971
s. 108A	ad. No. 32, 1976
s. 109	ad. No. 49, 1951 am. No. 11, 1954; No. 102, 1959; No. 97, 1965 rs. No. 46, 1971

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 17, 1978
Part IX	
Part IX.....	ad. No. 92, 1952
s. 110.....	ad. No. 92, 1952
	rep. No. 49, 1968
	ad. No. 46, 1971
	am. No. 17, 1978
ss. 110A–110C.....	ad. No. 46, 1971
	am. No. 17, 1978
s. 110D.....	ad. No. 32, 1976
	am. No. 17, 1978
s. 111.....	ad. No. 92, 1952
	rs. No. 102, 1959
	am. No. 102, 1963; No. 46, 1971; No. 17, 1978
s. 112.....	ad. No. 92, 1952
	am. No. 102, 1959; No. 97, 1965; No. 17, 1978
s. 113.....	ad. No. 92, 1952
	rs. No. 102, 1959
	am. No. 97, 1965; No. 17, 1978
s. 114.....	ad. No. 92, 1952
	am. No. 102, 1959; No. 57, 1968; No. 17, 1978
s. 115.....	ad. No. 92, 1952
	am. No. 32, 1976
Part X	
Part X.....	ad. No. 102, 1959
s. 116.....	ad. No. 102, 1959
	am. No. 17, 1978
s. 117.....	ad. No. 102, 1959
	am. No. 102, 1959; No. 97, 1965; No. 17, 1978
s. 118.....	ad. No. 102, 1959
	am. No. 102, 1959; No. 57, 1968; No. 17, 1978

Endnote 4—Amendment history

Provision affected	How affected
s. 119	ad. No. 102, 1959 am. No. 102, 1959; No. 97, 1965; No. 32, 1976; No. 17, 1978
Part XA	
Part XA	ad. No. 46, 1971
Division 1	
s. 119A	ad. No. 46, 1971 am. No. 59, 1974; No. 17, 1978; No. 5, 1995; No. 31, 2014
s. 119B	ad. No. 46, 1971
Division 2	
s. 119C	ad. No. 46, 1971 am. No. 17, 1978
s. 119D	ad. No. 46, 1971 am. No. 83, 1973; No. 17, 1978
ss. 119E–119H	ad. No. 46, 1971 am. No. 17, 1978
ss. 119J–119M	ad. No. 46, 1971 am. No. 17, 1978
s. 119MA	ad. No. 32, 1976
Division 3	
s. 119N	ad. No. 46, 1971 am. No. 59, 1974; No. 17, 1978; No. 31, 2014
s. 119P	ad. No. 46, 1971 am. No. 216, 1973; No. 32, 1976; No. 17, 1978; No. 92, 1981
s. 119Q	ad. No. 46, 1971 am. No. 17, 1978; No. 54, 1995
s. 119R	ad. No. 46, 1971 am. No. 17, 1978
s. 119S	ad. No. 46, 1971 am. No. 83, 1973; No. 32, 1976; No. 17, 1978; No. 151, 1986
s. 119T	ad. No. 46, 1971 am. No. 83, 1973; No. 32, 1976; No. 17, 1978; No. 8, 2005

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 119U	ad. No. 46, 1971 am. No. 17, 1978; No. 151, 1986
s. 119V	ad. No. 46, 1971 am. No. 17, 1978
s. 119W	ad. No. 46, 1971 am. No. 32, 1976; No. 17, 1978; No. 151, 1986
s. 119WA	ad. No. 151, 1986 am. No. 58, 2011
ss. 119WB, 119WC	ad. No. 151, 1986
s. 119X	ad. No. 46, 1971 am. No. 17, 1978
s. 119Y	ad. No. 46, 1971 am. No. 17, 1978; No. 151, 1986
s. 119Z	ad. No. 46, 1971 am. No. 17, 1978
s. 119ZA	ad. No. 46, 1971 am. No. 17, 1978; No. 151, 1986
s. 119ZB	ad. No. 46, 1971 am. No. 17, 1978
s. 119ZBA	ad. No. 32, 1976
Division 4	
s. 119ZC	ad. No. 46, 1971 am. No. 32, 1976 (as am. by No. 17, 1978); No. 17, 1978
s. 119ZD	ad. No. 46, 1971 am. No. 17, 1978
s. 119ZE	ad. No. 46, 1971 am. No. 32, 1976; No. 17, 1978; No. 136, 2012
s. 119ZEA	ad. No. 32, 1976 am. No. 17, 1978
Heading to Part XB	rs. No. 32, 1976 rep. No. 148, 2001

Endnote 4—Amendment history

Provision affected	How affected
Part XB	ad. No. 46, 1973 rep. No. 148, 2001
s. 119ZF	ad. No. 46, 1973 am. No. 32, 1976 rep. No. 148, 2001
ss. 119ZG–119ZK	ad. No. 46, 1973 am. No. 17, 1978 rep. No. 148, 2001
ss. 119ZL, 119ZM	ad. No. 46, 1973 rep. No. 148, 2001
s. 119ZN	ad. No. 46, 1973 am. No. 32, 1976 rep. No. 148, 2001
s. 119ZO	ad. No. 46, 1973 am. No. 17, 1978 rep. No. 148, 2001
Part XI	
Heading to Part XI	am. No. 22, 1930 rs. No. 32, 1976; No. 148, 2001
Part XI	rs. No. 32, 1976
s. 120	am. No. 22, 1930; No. 216, 1973 rs. No. 32, 1976 am. No. 17, 1978; No. 151, 1986; No. 148, 2001; No. 145, 2015
s. 121	am. No. 22, 1930; No. 102, 1959 rs. No. 32, 1976 am. No. 17, 1978; No. 151, 1986; No. 148, 2001
s. 122	am. No. 11, 1954; No. 102, 1959; No. 216, 1973 rs. No. 32, 1976 am. No. 17, 1978; No. 148, 2001
s. 123	rs. No. 32, 1976 am. No. 17, 1978

Superannuation Act 1922

417

Compilation No. 24

Compilation date: 1/1/20

Registered: 29/1/20

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 148, 2001
s. 124.....	am. No. 216, 1973
	rs. No. 32, 1976
	am. No. 93, 1986; No. 148, 2001
s. 125.....	am. No. 22, 1930; No. 102, 1959; No. 216, 1973
	rs. No. 32, 1976
	am. No. 17, 1978
s. 126.....	rs. No. 32, 1976
	am. No. 17, 1978; No. 148, 2001
Part XIA	
Part XIA.....	ad. No. 58, 2011
Division 1	
s. 127.....	rep. No. 32, 1976
	ad. No. 93, 1986
	rep. No. 148, 2001
	ad. No. 58, 2011
Division 2	
s. 128.....	rep. No. 32, 1976
	ad. No. 125, 1989
	rep. No. 148, 2001
	ad. No. 58, 2011
s. 129.....	rep. No. 32, 1976
	ad. No. 58, 2011
s. 130.....	am. No. 102, 1959
	rep. No. 32, 1976
	ad. No. 58, 2011
s. 131.....	am. No. 19, 1948; No. 11, 1954
	rs. No. 102, 1963
	rep. No. 32, 1976
	ad. No. 58, 2011
s. 131A.....	ad. No. 97, 1965

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 32, 1976
s. 132.....	am. No. 53, 1942
	rep. No. 32, 1976
	ad. No. 58, 2011
s. 133.....	rep. No. 32, 1976
	ad. No. 58, 2011
s. 133A.....	ad. No. 58, 2011
Division 3	
s. 133B.....	ad. No. 58, 2011
Part XII	
s. 133C.....	ad. No. 58, 2011
s. 134.....	am. No. 216, 1973
	rep. No. 32, 1976
	ad. No. 17, 1978
s. 135.....	ad. No. 53, 1942
	am. No. 15, 1945; No. 102, 1963; No. 17, 1978
s. 136.....	ad. No. 102, 1959
s. 136A.....	ad. No. 187, 1992
s. 137.....	ad. No. 102, 1959
s. 138.....	ad. No. 102, 1959
	am. No. 26, 1969; No. 17, 1978
s. 139.....	ad. No. 102, 1959
s. 140.....	am. No. 45, 1924; No. 53, 1942; No. 19, 1948
s. 141.....	rep. No. 17, 1978
s. 142.....	am. No. 53, 1942; No. 154, 1965; No. 17, 1978; No 4, 2016; No 61, 2016
s. 143.....	rs. No. 97, 1965
	am. No. 32, 1976; No. 17, 1978
s. 143A.....	ad. No. 97, 1965
	am. No. 154, 1965; No. 32, 1976; No. 17, 1978; No. 109, 2001
s. 144.....	ad. No. 28, 1937

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 35, 1947; No. 154, 1965; No. 17, 1978
s. 145	ad. No. 53, 1942
	rs. No. 35, 1947
	am. No. 27, 1955
	rs. No. 32, 1976
	am. No. 17, 1978
	rs. No. 80, 1986
s. 146	ad. No. 102, 1959
s. 147	ad. No. 53, 1942
	am. No. 216, 1973; No. 17, 1978
s. 149	ad. No. 102, 1959
	am. No. 102, 1959; No. 97, 1965; No. 46, 1971; No. 17, 1978
s. 149A	ad. No. 97, 1965
	am. No. 17, 1978
ss. 149AA, 149AB	ad. No. 58, 2011
s. 149B	ad. No. 32, 1976
	am. No. 17, 1978; No. 58, 2011
s. 150	am. No. 102, 1963; No. 154, 1965; No. 32, 1976; No. 17, 1978; No. 109, 2001
Schedules	
First, Second Schedules	ad. No. 102, 1959
	rep. No. 102, 1963
Third, Fourth Schedules	ad. No. 102, 1959
	am. No. 102, 1959; No. 97, 1965
	rs. No. 154, 1965
Fifth Schedule	ad. No. 102, 1959
	rs. No. 154, 1965
Sixth Schedule	ad. No. 97, 1965
	rs. No. 154, 1965
Seventh Schedule	ad. No. 52, 1967

Endnote 5—Miscellaneous**Repeal Table**

The amendment history of the repealed provisions of the *Superannuation Act 1922* up to and including the *Superannuation Act 1959* (No. 102, 1959) appears in the table below.

Provision affected	How affected
s. 4A.....	ad. No. 45, 1924 am. No. 22, 1930 rep. No. 19, 1948
s. 12A.....	ad. No. 27, 1955 am. No. 112, 1956 rep. No. 102, 1959
s. 17	am. No. 22, 1930 rs. No. 53, 1942; No. 49, 1951 rep. No. 102, 1959
s. 17E.....	ad. No. 35, 1947 rep. No. 27, 1955
Div. 4 of Part III..... (ss. 18–20)	rep. No. 102, 1959
s. 18	am. No. 35, 1947 rs. No. 76, 1950 am. No. 49, 1951; No. 11, 1954; No. 94, 1957 rep. No. 102, 1959
s. 19	am. No. 35, 1947; No. 76, 1950; No. 11, 1954; No. 94, 1957 rep. No. 102, 1959
s. 20	rep. No. 102, 1959
s. 29B.....	ad. No. 49, 1951 rep. No. 112, 1956
ss. 35–37	rep. No. 112, 1956
s. 38	am. No. 45, 1924

Endnotes

Endnote 5—Miscellaneous

Provision affected	How affected
	rep. No. 112, 1956
s. 46A.....	ad. No. 22, 1930
	rep. No. 53, 1942
ss. 54–56.....	rep. No. 112, 1956
s. 59.....	rep. No. 35, 1947
s. 59A.....	ad. No. 11, 1954
	am. No. 19, 1956
	rep. No. 102, 1959
Part IVA.....	ad. No. 45, 1924
(ss. 60A–60T)	
Part IVA.....	rep. No. 19, 1948
(ss. 60A–60S, 60SA, 60T)	
s. 60A.....	ad. No. 45, 1924
	am. No. 22, 1930; No. 53, 1942
	rep. No. 19, 1948
ss. 60B, 60C.....	ad. No. 45, 1924
	am. No. 22, 1930
	rep. No. 19, 1948
s. 60D.....	ad. No. 45, 1924
	am. No. 22, 1930; No. 53, 1942
	rep. No. 19, 1948
s. 60E.....	ad. No. 45, 1924
	am. No. 22, 1930
	rs. No. 53, 1942
	rep. No. 19, 1948
s. 60F.....	ad. No. 45, 1924
	am. No. 22, 1930
	rep. No. 19, 1948
s. 60G.....	ad. No. 45, 1924
	am. No. 22, 1930; No. 45, 1934
	rs. No. 53, 1942

Endnote 5—Miscellaneous

Provision affected	How affected
	rep. No. 19, 1948
s. 60H.....	ad. No. 45, 1924
	am. No. 22, 1930; No. 53, 1942
	rep. No. 19, 1948
s. 60I.....	ad. No. 45, 1924
	am. No. 22, 1930
	rep. No. 19, 1948
ss. 60J, 60K.....	ad. No. 45, 1924
	am. No. 22, 1930; No. 53, 1942
	rep. No. 19, 1948
s. 60L.....	ad. No. 45, 1924
	am. No. 22, 1930; No. 15, 1945
	rep. No. 19, 1948
s. 60M.....	ad. No. 45, 1924
	rs. No. 53, 1942
	rep. No. 19, 1948
s. 60N.....	ad. No. 45, 1924
	am. No. 53, 1942
	rep. No. 19, 1948
s. 60O.....	ad. No. 45, 1924
	am. No. 22, 1930; No. 53, 1942; No. 15, 1945
	rep. No. 19, 1948
s. 60P.....	ad. No. 45, 1924
	am. No. 22, 1930
	rep. No. 19, 1948
s. 60Q.....	ad. No. 45, 1924
	rep. No. 19, 1948
ss. 60R, 60S.....	ad. No. 45, 1924
	am. No. 22, 1930
	rep. No. 19, 1948
s. 60SA.....	ad. No. 22, 1930

Endnotes

Endnote 5—Miscellaneous

Provision affected	How affected
	rep. No. 19, 1948
s. 60T	ad. No. 45, 1924
	am. No. 22, 1930
	rep. No. 19, 1948
s. 76	am. No. 45, 1924
	rep. No. 76, 1950
Schedules I, II	am. No. 35, 1947; No. 76, 1950
	rep. No. 102, 1959
Schedules III, IV	ad. No. 45, 1924
	am. No. 35, 1947; No. 76, 1950
	rep. No. 102, 1959
Schedules V–VIII	ad. No. 53, 1942
	am. No. 35, 1947; No. 76, 1950
	rs. No. 49, 1951
	rep. No. 102, 1959

Endnote 5—Miscellaneous

Renumbering Table

The renumbering of provisions of the *Superannuation Act 1922*, made by the *Superannuation Act 1959* (No. 102, 1959) appears in the table below.

Old number	New number	Old number	New number
Section	Section	17AC	28
4B	5	Division 3A	Division 5
4C	6	Section	Section
4D	7	17A	29
5	8	17B	30
5A	9	17C	31
5B	10	17D	32
5C	11	Division 4	Division 6
6	12	Section	Section
7	13	18	33
8	14	Division 5	Division 7
9	15	Section	Section
10	16	21	34
11	17	22	35
11A	18	22A	36
12	19	23	37
13	20	24	38
14	21	25	39
15	22	26	40
16	23	27	41
16A	24	28	42
16B	25	29	43
Division 3AA	Division 4	29A	44
Section	Section	30	45
17AA	26	31	46
17AB	27	32	47

Endnotes

Endnote 5—Miscellaneous

Old number	New number	Old number	New number
33	48	Division 5	Division 6
34	49	Section	Section
39	50	60	74
40	51	Part IVB	Part V
40A	52	Section	Section
40B	53	60U	75
41	54	60UA	76
42	55	60UB	77
43	56	60UC	78
44	57	60V	79
45	58	60W	80
46	59	60X	81
47	60	60Y	82
48	61	60Z	83
48A	62	60AA	84
48B	63	60AB	85
49	64	60ABA	86
50	65	60AC	87
Division 3A	Division 4	60ACA	88
Section	Section	60AD	89
50A	66	60ADA	90
50B	67	60ADB	91
Division 4	Division 5	60AE	92
Section	Section	60AEA	93
51	68	Part IVC	Part VI
52	69	Section	Section
53	70	60AF	94
57	71	60AG	95
58	72	60AH	96
59	73	60AJ	97

Endnote 5—Miscellaneous

Old number	New number	Old number	New number
60AK	98	Part V	Part XI
60AL	99	Section	Section
60AM	100	61	120
Part IVD	Part VII	62	121
Section	Section	63	122
60AN	101	64	123
60AO	102	65	124
60AP	103	66	125
60AQ	104	67	126
60AR	105	68	127
60AS	106	69	128
60AT	107	70	129
Part IVE	Part VIII	71	130
Section	Section	72	131
60AU	108	73	132
60AV	109	74	133
Part IVF	Part IX	75	134
Section	Section	Part VI	Part XII
60AW	110	Section	Section
60AX	111	76A	135
60AY	112	76B	136
60AZ	113	76C	137
60AZA	114	76D	138
60AZB	115	76E	139
Part IVG	Part X	77	140
Section	Section	78	141
60AZC	116	79	142
60AZD	117	80	143
60AZE	118	80A	144
60AZF	119	80B	145

Endnotes

Endnote 5—Miscellaneous

Old number	New number	Old number	New number
80BA	146	81A	149
80C	147	82	150
81	148		

Other information relating to the *Superannuation Act 1922* is set out below.

The *Superannuation Act 1922* is affected by section 33 of the *Qantas Sale Act 1992*.

The *Superannuation Act 1922* is affected by section 36 of the *CSL Sale Act 1993*.