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Department

Statutory Rules 1994 No. L¹

273/

Superannuation (Salary) Regulations² (Amendment)

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia,
acting with the advice of the Federal Executive Council, make the
following Regulations under the *Superannuation Act 1976*.

Dated L 1994.

26 July/

L BILL HAYDEN
Governor-General

By His Excellency's Command,

L
Minister for Finance

KIM C. BEAZLEY

1. Amendment

1.1 The Superannuation (Salary) Regulations are amended as set
out in these Regulations.

[NOTE: These Regulations commence on gazettal: see *Acts Interpretation Act*
1901, s. 48.]

2. Regulation 8P (Interpretation)

2.1 Paragraph 8P (b):

Omit “form;”, substitute “form (which may be in the form of a top-up arrangement);”.

2.2 Regulation 8P:

Add the following definition:

“ ‘**top-up arrangement**’ has the meaning given by subregulation (2).”.

2.3 Regulation 8P:

Add at the end:

“(2) Subject to subregulations (3) and (4), a ‘top-up arrangement’ is an arrangement between the person (**‘the payee’**) to whom, under the arrangement, remuneration is paid and the person (**‘the payer’**) who pays the remuneration, by which the payer makes contributions in respect of the payee to a superannuation scheme.

“(3) An arrangement is not a top-up arrangement unless:

- (a) the contributions mentioned in subregulation (2):
 - (i) constitute part of the payee’s overall remuneration; and
 - (ii) are not paid as an addition to remuneration otherwise payable; and
- (b) the payer makes payments under the Act:
 - (i) in respect of the payee; and
 - (ii) in relation to the employment or office to which the arrangement relates.

“(4) The reference in subregulation (2) to a superannuation scheme is taken:

- (a) to include a reference to a scheme applying only in respect of the payee; and
- (b) not to include a reference to the scheme constituted by the Act.”.

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on *L* 1994.
2. Statutory Rules 1978 No. 282 as amended by 1981 No. 5 ; 1985 Nos. 204 and 326; 1986 Nos. 43 and 49; 1987 No. 70; 1988 Nos. 171, 231, 250 and 350; 1989 No. 77; 1990 No. 128; 1991 Nos. 167, 312 and 466; 1992 Nos. 169, 219, 266, 290, 397, 427; 1994 Nos. 18 and 249.

25 July
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to