

## **Superannuation (CSS) Productivity Employee Exclusion Declaration (Amendment) 1995 No. 229**

### **EXPLANATORY STATEMENT**

#### **STATUTORY RULES 1995 No. 229**

Issued by the Authority of the Minister for Finance

*Superannuation Act 1976*

Declaration under section 110E

The *Superannuation Act 1976* (the 1976 Act) makes provision for and in relation to an occupational superannuation scheme, the Commonwealth Superannuation Scheme (the CSS), for certain Commonwealth employees and other persons. Persons eligible to contribute to the CSS (ie, CSS members) are referred to in the 1976 Act as eligible employees.

Part VIA (comprising sections 110A to 110S) of the 1976 Act provides, with effect from 1 July 1990, a funded productivity superannuation benefit for members of the CSS.

Section 110P provides that a productivity benefit is payable to a person who ceases to be a member of the CSS and who immediately before so ceasing, or earlier, was a "productivity employee" for the purposes of the Act. The term "productivity employee" is defined in section 110A and refers to certain CSS members. The exceptions include persons included in a class of persons specified in a declaration by the Minister for Finance under section 110E.

Section 110E provides that the Minister for Finance may declare that a specified class of members of the CSS are not to be productivity employees if the Minister is satisfied that those persons are entitled to benefits that consist of, or include, amounts like the productivity benefits provided for in the 1976 Act. Section 110E also provides that a declaration under the section takes effect from such day, not earlier than 1 July 1990, as is specified in the declaration. Declarations made under section 110E are contained in the **Superannuation (CSS) Productivity Employee Exclusion Declaration** (the Principal Declaration).

Section 110G provides that a declaration under section 110E is a statutory rule for the purposes of the *Statutory Rules Publication Act 1903* and a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901*.

The review of air regulation and safety resulted in the commencement, on 6 July 1995, of the *Civil Aviation Legislation Amendment Act 1995* (the CALA Act) (which amends the *Civil Aviation Act 1988*) and the *Air Services Act 1995* (the AA Act). The CALA Act abolishes the Civil Aviation Authority (CAA) and provides for the establishment of the Civil Aviation Safety Authority (CASA). The AA Act provides for the establishment of Airservices Australia (AA).

Persons employed by CAA were declared not to be productivity employees for the purposes of the 1976 Act. Productivity contributions in respect of these persons were directed to the CAA Superannuation Fund. Generally, the superannuation arrangements which applied to CSS members employed by CAA continue to apply to AA employees.

The declaration contained in the Statutory Rules and cited as "**Superannuation (CSS) Productivity Employee Exclusion Declaration (Amendment)**" amends the Principal Declaration by removing the reference to CAA and substituting a reference to AA. This amendment enables the same arrangements, in respect of productivity contributions, to apply to CSS members employed by AA.

The Declaration commenced on 6 July 1995.