# Superannuation Industry (Supervision) Regulations 1994

**Statutory Rules No. 57, 1994**

made under the

*Superannuation Industry (Supervision) Act 1993*

## Compilation No. 94

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Volume 1: regulations 1.01–14.07
**Volume 2: Schedules and Endnotes**

Each volume has its own contents

Prepared by the Office of Parliamentary Counsel, Canberra

# About this compilation

### This compilation

This is a compilation of the *Superannuation Industry (Supervision) Regulations 1994* that shows the text of the law as amended and in force on 2 June 2015 (the ***compilation date***).

This compilation was prepared on 2 June 2015.

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 ComLaw (www.comlaw.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 ComLaw 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.

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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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# Schedule 1AAA—Approved auditors—professional organisations

(subregulation 1.04(2))

| Item | Professional Organisation | Manner of Association |
|---|---|---|
| 1. | CPA Australia Limited | Member |
| 2. | The Institute of Chartered Accountants in Australia | Member |
| 3. | Institute of Public Accountants | Member or Fellow |
| 4. | Association of Taxation and Management Accountants | Member or Fellow |
| 5. | National Tax and Accountants Association Ltd | Fellow |
| 6. | SMSF Professionals' Association of Australia Limited | SMSF Specialist Auditor |



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# Schedule 1AA

(subregulation 1.04(4A))

## Part 1—Exempt public sector superannuation schemes (1994-95 and 1995-96 years of income)

### Commonwealth

Schemes established by or operated under:

*Defence Act 1903*
*Defence Force Retirement and Death Benefits Act 1973*
*Governor-General Act 1974*
*Judges' Pensions Act 1968*
*Parliamentary Contributory Superannuation Act 1948*

### New South Wales

Schemes established by or operated under:

*First State Superannuation Act 1992*
*Judges' Pensions Act 1953*
*Local Government and other Authorities (Superannuation) Act 1927*
*New South Wales Retirement Benefits Act 1972*
*Parliamentary Contributory Superannuation Act 1971*
*Police Regulation (Superannuation) Act 1906*
*Public Authorities Superannuation Act 1985*
*Public Sector Executives Superannuation Act 1989*
*State Authorities Non-contributory Superannuation Act 1987*
*State Authorities Superannuation Act 1987*
*State Public Service Superannuation Act 1985*
*Superannuation Act 1916*
*Superannuation Administration Act 1991*
*Transport Employees Retirement Benefits Act 1967*



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## Victoria

Schemes established by or operated under:

*Attorney-General and Solicitor General Act 1972*
*Coal Mines (Pensions) Act 1958*
*Constitution Act 1975*
*County Court Act 1958*
*Judicial Remuneration Tribunal Act 1995*
*Justices Act 1958*
*Magistrates Courts Act 1989*
*Magistrates (Summary Proceedings) Act 1975*
*Mint Act 1958*
*Ombudsman Act 1973*
*Public Prosecutions Act 1994*
*Supreme Court Act 1986*

Schemes established under trust deeds:

City of Melbourne Superannuation Fund
County Court Associates Superannuation Scheme
Emergency Services Superannuation Scheme
Gas and Fuel Superannuation Fund
Holmesglen Construction Superannuation Plan
Hospitals Superannuation Fund
Local Authorities Superannuation Fund
Melbourne Water Corporation Employees' Superannuation Fund
Parliamentary Contributory Superannuation Fund
Pharmaceutical Organisations Superannuation Fund
Port of Geelong Authority Superannuation Fund
Port of Melbourne Authority Superannuation Scheme
State Casual Employees Superannuation Fund
State Employees Retirement Benefits Fund
State Superannuation Fund
Supreme Court Associates Superannuation Scheme
Transport Superannuation Fund
Victorian Electricity Industry Superannuation Fund
Victorian Superannuation Fund
Zoological Board of Victoria Superannuation Fund



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## Queensland

Schemes established by or operated under:

*Fire Service Act 1990*
*Governors' Pensions Act 1977*
*Judges (Pensions and Long Leave) Act 1957*
*Parliamentary Contributory Superannuation Act 1970*
*Police Superannuation Act 1974*
*State Service Superannuation Act 1972*
*Superannuation (Government and Other Employees) Act 1988*
*Superannuation (State Public Sector) Act 1990*

## South Australia

Schemes established by or operated under:

*Electricity Corporations Act 1994*
*Governors' Pensions Act 1976*
*Judges' Pensions Act 1971*
*Parliamentary Superannuation Act 1974*
*Police Superannuation Act 1990*
*Southern State Superannuation Act 1994*
*Superannuation Act 1988*
*Superannuation (Benefit Scheme) Act 1992*

Schemes established under trust deeds

Lyell McEwen Health Service Incorporated Superannuation Fund
Police Occupational Superannuation Scheme

## Western Australia

Schemes established by or operated under:

*Government Employees Superannuation Act 1987*
*Judges' Salaries and Pensions Act 1950*
*Parliamentary Superannuation Act 1970*
*Superannuation and Family Benefits Act 1938*



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## Tasmania

Schemes established by or operated under:

*Judges' Contributory Pensions Act 1968*
*Parliamentary Retiring Benefits Act 1985*
*Parliamentary Superannuation Act 1973*
*Retirement Benefits Act 1993*
*Solicitor-General Act 1983*

## Australian Capital Territory

Schemes established by or operated under:

*Superannuation (Legislative Assembly Members) Act 1991*

## Northern Territory

Schemes established by or operated under:

*Administrators Pension Act 1981*
*Legislative Assembly Members' Superannuation Act 1979*
*Superannuation Act 1986*
*Supreme Court (Judges Pensions) Act 1980*

Schemes established under trust deeds or other means

Northern Territory Police Supplementary Benefit Scheme
Northern Territory Supplementary Superannuation Scheme



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# Part 2—Exempt public sector superannuation schemes (1996-97 year of income)

## Commonwealth

Schemes established by or operated under:

*Defence Act 1903*
*Defence Force Retirement and Death Benefits Act 1973*
*Governor-General Act 1974*
*Judges' Pensions Act 1968*
*Parliamentary Contributory Superannuation Act 1948*

## New South Wales

Schemes established by or operated under:

*First State Superannuation Act 1992*
*Judges' Pensions Act 1953*
*Local Government and Other Authorities (Superannuation) Act 1927*
*New South Wales Retirement Benefits Act 1972*
*Parliamentary Contributory Superannuation Act 1971*
*Police Regulation (Superannuation) Act 1906*
*Public Authorities Superannuation Act 1985*
*Public Sector Executives Superannuation Act 1989*
*State Authorities Non-contributory Superannuation Act 1987*
*State Authorities Superannuation Act 1987*
*State Public Service Superannuation Act 1985*
*Superannuation Act 1916*
*Superannuation Administration Act 1996*
*Transport Employees Retirement Benefits Act 1967*



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## Victoria

Schemes established by or operated under:

*Attorney General and Solicitor General Act 1972*
*Coal Mines (Pensions) Act 1958*
*Constitution Act 1975*
*County Court Act 1958*
*County Court (Jurisdictions) Act 1968*
*Emergency Services Superannuation Act 1986*
*Hospitals Superannuation Act 1988*
*Justices Act 1958*
*Local Authorities Superannuation Act 1988*
*Magistrates (Summary Proceedings) Act 1975*
*Mint Act 1958*
*Ombudsman Act 1973*
*Parliamentary Salaries and Superannuation Act 1968*
*Port of Geelong Authority Act 1958*
*Port of Melbourne Authority Act 1958*
*Public Prosecutions Act 1994*
*Public Sector Superannuation (Administration) Act 1993*
*State Superannuation Act 1988*
*Supreme Court Act 1986*

## Queensland

Government Officers' Superannuation Scheme (GoSuper)
Governors' Pension Scheme
Judges Pension Scheme
Parliamentary Contributory Superannuation Fund
Police Superannuation Fund (Police Super)
Queensland Fire Service Superannuation Plan
State Service Superannuation Fund (State Super)



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### South Australia

Schemes established by or operated under:

*Electricity Corporations Act 1994*
*Governors' Pensions Act 1976*
*Judges' Pensions Act 1971*
*Parliamentary Superannuation Act 1974*
*Police Superannuation Act 1990*
*Southern State Superannuation Act 1994*
*Superannuation Act 1988*
*Superannuation (Benefit Scheme) Act 1992*

Schemes established by or under trust deeds

Lyell McEwen Health Service Incorporated Superannuation Fund
Police Occupational Superannuation Scheme

### Western Australia

Schemes established by or operated under:

*Government Employees Superannuation Act 1987*
*Judges' Salaries and Pensions Act 1950*
*Parliamentary Superannuation Act 1970*
*Superannuation and Family Benefits Act 1938*

### Tasmania

Schemes established by or operated under:

*Governor of Tasmania Act 1982*
*Judges' Contributory Pensions Act 1968*
*Parliamentary Retiring Benefits Act 1985*
*Parliamentary Superannuation Act 1973*
*Retirement Benefits Act 1993*
*Solicitor-General Act 1983*



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## Australian Capital Territory

Schemes established by or operated under:

*Superannuation (Legislative Assembly Members) Act 1991*

## Northern Territory

Schemes established by or operated under:

*Administrators Pension Act 1981*
*Legislative Assembly Members' Superannuation Act 1979*
*Superannuation Act 1986*
*Supreme Court (Judges Pensions) Act 1980*

Other schemes

Northern Territory Police Supplementary Benefit Scheme
Northern Territory Supplementary Superannuation Scheme



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# Part 3—Exempt public sector superannuation schemes (1997-98 year of income and subsequent years of income)

## Commonwealth

Schemes established by or operated under:

*Defence Act 1903*
*Defence Force Retirement and Death Benefits Act 1973*
*Defence Forces Retirement Benefits Act 1948*
*Federal Magistrates Act 1999*
*Governor-General Act 1974*
*Judges' Pensions Act 1968*
*Papua New Guinea (Staffing Assistance) Act 1973*
*Parliamentary Contributory Superannuation Act 1948*
*Superannuation Act 1922*

## New South Wales

Schemes established by or operated under:

*Judges' Pensions Act 1953*
*Local Government and Other Authorities (Superannuation) Act 1927*
*New South Wales Retirement Benefits Act 1972*
*Parliamentary Contributory Superannuation Act 1971*
*Police Regulation (Superannuation) Act 1906*
*Public Authorities Superannuation Act 1985*
*State Authorities Non-contributory Superannuation Act 1987*
*State Authorities Superannuation Act 1987*
*State Public Service Superannuation Act 1985*
*Superannuation Act 1916*
*Superannuation Administration Act 1996*
*Transport Employees Retirement Benefits Act 1967*



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## Victoria

Schemes established by or operated under:

*Attorney General and Solicitor General Act 1972*
*Constitution Act 1975*
*County Court Act 1958*
*Emergency Services Superannuation Act 1986*
*Magistrates' Court Act 1989*
*Ombudsman Act 1973*
*Parliamentary Salaries and Superannuation Act 1968*
*Police Regulation Act 1958*
*Public Prosecutions Act 1994*
*State Employees Retirement Benefits Act 1979*
*State Superannuation Act 1988*
*Supreme Court Act 1986*
*Transport Superannuation Act 1988*

## Queensland

Governors' Pension Scheme
Judges Pension Scheme

## South Australia

Schemes established by or operated under:

*Electricity Corporations Act 1994*
*Governors' Pensions Act 1976*
*Judges' Pensions Act 1971*
*Parliamentary Superannuation Act 1974*
*Police Superannuation Act 1990*
*Southern State Superannuation Act 2009*
*Superannuation Act 1988*

Other schemes

Super SA Select



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### Western Australia

Schemes established by or operated under:

*Judges' Salaries and Pensions Act 1950*
*Parliamentary Superannuation Act 1970*
*State Superannuation Act 2000*

### Tasmania

Schemes established by or operated under:

*Judges' Contributory Pensions Act 1968*
*Public Sector Superannuation Reform Act 1999*
*Retirement Benefits Act 1993*
*Retirement Benefits (Parliamentary Superannuation) Regulations 2012*

### Australian Capital Territory

Schemes established by or operated under:

*Legislative Assembly (Members' Superannuation) Act 1991*
*Supreme Court Act 1933*

### Northern Territory

Schemes established by or operated under:

*Administrators Pension Act 1981*
*Legislative Assembly Members' Superannuation Act 1979*
*Superannuation Act 1986*
*Supreme Court (Judges Pensions) Act 1980*

Other schemes

Northern Territory Police Supplementary Benefit Scheme
Northern Territory Supplementary Superannuation Scheme



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# Schedule 1A—Payment limits for annuities and pensions with a commencement day before 1 January 2006

(subregulations 1.05(4) and 1.06(4))

1. Subject to clauses 3, 4 and 5, the maximum limits mentioned in paragraph 1.05(4)(f) or 1.06(4)(e) are determined under the formula:

$$\frac{AB}{PVF}$$

where:

***AB*** means the amount of the annuity account balance, or pension account balance, as the case requires:

(a) on 1 July in the financial year in which the payments are made; or

(b) if that year is the year in which the annuity payments, or pension payments, commence—on the commencement day; and

***PVF*** means the maximum pension valuation factor set out in Column 3 in the Table in this Schedule in relation to the item in the Table that represents the age of the beneficiary on:

(a) 1 July in the financial year in which the payments are made; or

(b) if that is the year in which the annuity payments, or pension payments, commence—the commencement day.

2. Subject to clauses 3, 3A, 3B and 4, the minimum limits mentioned in paragraph 1.05(4)(f) or 1.06(4)(e) are determined under the formula:

$$\frac{AB}{PVF}$$

where:



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***AB*** means the amount of the annuity account balance, or pension account balance, as the case requires:

(a) on 1 July in the financial year in which the payments are made; or

(b) if that year is the year in which the annuity payments, or pension payments, commence—on the commencement day; and

***PVF*** means the minimum pension valuation factor set out in Column 4 in the Table to this Schedule in relation to the item in the Table that represents the age of the beneficiary on:

(a) 1 July in the financial year in which the payments are made; or

(b) if that is the year in which the annuity payments, or pension payments, commence—the commencement day.

3. For a calculation of the maximum or minimum limit in the year in which the commencement day of the pension or annuity occurs if that day is a day other than 1 July, the appropriate value set out in Column 3 or Column 4 must be applied proportionally to the number of days in the financial year that include and follow the commencement day.

3A. For the financial years commencing on 1 July 2008, 1 July 2009 and 1 July 2010, the minimum limit is half of the amount determined under the formula in clause 2.

3B. For the financial years commencing on 1 July 2011 and 1 July 2012, the minimum limit is 75% of the amount determined under the formula in clause 2.

4. An amount determined under the formula in clause 1 or clause 2, is rounded to the nearest 10 whole dollars.

**Table**

| Column 1<br>Item | Column 2<br>Age of Beneficiary | Column 3<br>Maximum Pension Valuation Factor | Column 4<br>Minimum Pension Valuation Factor |
|---|---|---|---|
| 1 | 20 or less | 10 | 28.6 |



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| Column 1<br>Item | Column 2<br>Age of Beneficiary | Column 3<br>Maximum Pension Valuation Factor | Column 4<br>Minimum Pension Valuation Factor |
|---|---|---|---|
| 2 | 21 | 10 | 28.5 |
| 3 | 22 | 10 | 28.3 |
| 4 | 23 | 10 | 28.1 |
| 5 | 24 | 10 | 28.0 |
| 6 | 25 | 10 | 27.8 |
| 7 | 26 | 10 | 27.6 |
| 8 | 27 | 10 | 27.5 |
| 9 | 28 | 10 | 27.3 |
| 10 | 29 | 10 | 27.1 |
| 11 | 30 | 10 | 26.9 |
| 12 | 31 | 10 | 26.7 |
| 13 | 32 | 10 | 26.5 |
| 14 | 33 | 10 | 26.3 |
| 15 | 34 | 10 | 26.0 |
| 16 | 35 | 10 | 25.8 |
| 17 | 36 | 10 | 25.6 |
| 18 | 37 | 10 | 25.3 |
| 19 | 38 | 10 | 25.1 |
| 20 | 39 | 10 | 24.8 |
| 21 | 40 | 10 | 24.6 |
| 22 | 41 | 10 | 24.3 |
| 23 | 42 | 10 | 24.0 |
| 24 | 43 | 10 | 23.7 |
| 25 | 44 | 10 | 23.4 |
| 26 | 45 | 10 | 23.1 |
| 27 | 46 | 10 | 22.8 |
| 28 | 47 | 10 | 22.5 |
| 29 | 48 | 10 | 22.2 |
| 30 | 49 | 10 | 21.9 |



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**Schedule 1A** Payment limits for annuities and pensions with a commencement day before 1 January 2006

| Column 1<br>Item | Column 2<br>Age of Beneficiary | Column 3<br>Maximum Pension Valuation Factor | Column 4<br>Minimum Pension Valuation Factor |
|---|---|---|---|
| 31 | 50 | 9.9 | 21.5 |
| 32 | 51 | 9.9 | 21.2 |
| 33 | 52 | 9.8 | 20.9 |
| 34 | 53 | 9.7 | 20.5 |
| 35 | 54 | 9.7 | 20.1 |
| 36 | 55 | 9.6 | 19.8 |
| 37 | 56 | 9.5 | 19.4 |
| 38 | 57 | 9.4 | 19.0 |
| 39 | 58 | 9.3 | 18.6 |
| 40 | 59 | 9.1 | 18.2 |
| 41 | 60 | 9.0 | 17.8 |
| 42 | 61 | 8.9 | 17.4 |
| 43 | 62 | 8.7 | 17.0 |
| 44 | 63 | 8.5 | 16.6 |
| 45 | 64 | 8.3 | 16.2 |
| 46 | 65 | 8.1 | 15.7 |
| 47 | 66 | 7.9 | 15.3 |
| 48 | 67 | 7.6 | 14.9 |
| 49 | 68 | 7.3 | 14.4 |
| 50 | 69 | 7.0 | 14.0 |
| 51 | 70 | 6.6 | 13.5 |
| 52 | 71 | 6.2 | 13.1 |
| 53 | 72 | 5.8 | 12.6 |
| 54 | 73 | 5.4 | 12.2 |
| 55 | 74 | 4.8 | 11.7 |
| 56 | 75 | 4.3 | 11.3 |
| 57 | 76 | 3.7 | 10.8 |
| 58 | 77 | 3.0 | 10.4 |
| 59 | 78 | 2.2 | 10.0 |



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| Column 1<br>Item | Column 2<br>Age of Beneficiary | Column 3<br>Maximum Pension Valuation Factor | Column 4<br>Minimum Pension Valuation Factor |
|---|---|---|---|
| 60 | 79 | 1.4 | 9.5 |
| 61 | 80 | 1 | 9.1 |
| 62 | 81 | 1 | 8.7 |
| 63 | 82 | 1 | 8.3 |
| 64 | 83 | 1 | 7.9 |
| 65 | 84 | 1 | 7.5 |
| 66 | 85 | 1 | 7.1 |
| 67 | 86 | 1 | 6.8 |
| 68 | 87 | 1 | 6.4 |
| 69 | 88 | 1 | 6.1 |
| 70 | 89 | 1 | 5.8 |
| 71 | 90 | 1 | 5.5 |
| 72 | 91 | 1 | 5.3 |
| 73 | 92 | 1 | 5.0 |
| 74 | 93 | 1 | 4.8 |
| 75 | 94 | 1 | 4.6 |
| 76 | 95 | 1 | 4.4 |
| 77 | 96 | 1 | 4.2 |
| 78 | 97 | 1 | 4.0 |
| 79 | 98 | 1 | 3.8 |
| 80 | 99 | 1 | 3.7 |
| 81 | 100 or more | 1 | 3.5 |

Example:

Iva Fortune, who turns 60 on 5 September 1994, invests $100,000 in an allocated pension fund on 1 October 1994. The date of the first payment to Ms Fortune is 1 January 1995.

Assume a fund earning rate of 7%.

1994/95: The maximum and minimum payments for 1994/95 are based on:

(a) the account balance on the day of purchase; and

(b) the beneficiary's age of 60 on the day of purchase:



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$$\frac{\$100{,}000}{9.0} \times \frac{273}{365} = \$8{,}310.50 \left(\text{maximum limit, rounded to } \$8{,}310\right)$$

$$\frac{\$100{,}000}{17.8} \times \frac{273}{365} = \$4{,}201.93 \left(\text{minimum limit, rounded to } \$4{,}200\right)$$

Assume that total payments to Ms Fortune at 30 June 1995 are $6,000.

1995/96: The maximum and minimum payments for the year 1995/96 are based on:

(a) the account balance on 1 July 1995 which is $99,145 (residue $94,000 + interest of $5,145); and

(b) the beneficiary's age of 60 on 1 July 1995:

$$\frac{\$99145}{9.0} = \$11{,}016.11 \left(\text{maximum limit, rounded to } \$11{,}020\right)$$

$$\frac{\$99145}{17.8} = \$5{,}569.94 \left(\text{minimum limit, rounded to } \$5{,}570\right)$$

5. In a year in which a PVF of 1 is used in calculating the maximum limit under clause 1, payment of the full account balance may be made at any time during the year.



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# Schedule 1AAB—Payment limits for annuities and pensions with a commencement day on and after 1 January 2006

(subregulations 1.05(4) and 1.06(4))

1. Subject to clauses 3, 4 and 5, the maximum limits mentioned in paragraph 1.05(4)(f) or 1.06(4)(e) are determined under the formula:

$$\frac{AB}{PVF}$$

where:

***AB*** means the amount of the annuity account balance, or pension account balance, as the case requires:

(a) on 1 July in the financial year in which the payments are made; or

(b) if that year is the year in which the annuity payments, or pension payments, commence—on the commencement day.

***PVF*** means the maximum pension valuation factor set out in Column 3 of the Table in this Schedule in relation to the item in the Table that represents the age of the beneficiary on:

(a) 1 July in the financial year in which the payments are made; or

(b) if that is the year in which the annuity payments, or pension payments, commence—the commencement day.

2. Subject to clauses 3, 3A, 3B and 4, the minimum limits mentioned in paragraph 1.05(4)(f) or 1.06(4)(e) are determined under the formula:

$$\frac{AB}{PVF}$$



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where:

***AB*** means the amount of the annuity account balance, or pension account balance, as the case requires:

(a) on 1 July in the financial year in which the payments are made; or

(b) if that year is the year in which the annuity payments, or pension payments, commence—on the commencement day.

***PVF*** means the minimum pension valuation factor set out in Column 4 of the Table in this Schedule in relation to the item in the Table that represents the age of the beneficiary on:

(a) 1 July in the financial year in which the payments are made; or

(b) if that is the year in which the annuity payments, or pension payments, commence—the commencement day.

3. For a calculation of the maximum or minimum limit in the year in which the commencement day of the pension or annuity occurs if that day is a day other than 1 July, the appropriate value set out in Column 3 or Column 4 of the Table in this Schedule as the case requires, must be applied proportionally to the number of days in the financial year that include and follow the commencement day.

3A. For the financial years commencing on 1 July 2008, 1 July 2009 and 1 July 2010, the minimum limit is half of the amount determined under the formula in clause 2.

3B. For the financial years commencing on 1 July 2011 and 1 July 2012, the minimum limit is 75% of the amount determined under the formula in clause 2.

4. An amount determined under the formula in clause 1 or clause 2, is rounded to the nearest 10 whole dollars.

5. In a year in which a PVF of 1 is used in calculating the maximum limit under clause 1, payment of the full account balance may be made at any time during the year.



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**Table**

| Column 1<br>Item | Column 2<br>Age of Beneficiary | Column 3<br>Maximum Pension Valuation Factor | Column 4<br>Minimum Pension Valuation Factor |
|---|---|---|---|
| 1 | 20 or less | 12.0 | 29.2 |
| 2 | 21 | 12.0 | 29.0 |
| 3 | 22 | 12.0 | 28.9 |
| 4 | 23 | 12.0 | 28.7 |
| 5 | 24 | 12.0 | 28.6 |
| 6 | 25 | 12.0 | 28.4 |
| 7 | 26 | 12.0 | 28.3 |
| 8 | 27 | 12.0 | 28.1 |
| 9 | 28 | 12.0 | 27.9 |
| 10 | 29 | 12.0 | 27.8 |
| 11 | 30 | 12.0 | 27.6 |
| 12 | 31 | 12.0 | 27.4 |
| 13 | 32 | 12.0 | 27.2 |
| 14 | 33 | 12.0 | 27.0 |
| 15 | 34 | 12.0 | 26.8 |
| 16 | 35 | 12.0 | 26.6 |
| 17 | 36 | 12.0 | 26.4 |
| 18 | 37 | 12.0 | 26.2 |
| 19 | 38 | 12.0 | 26.0 |
| 20 | 39 | 12.0 | 25.8 |
| 21 | 40 | 12.0 | 25.5 |
| 22 | 41 | 12.0 | 25.3 |
| 23 | 42 | 12.0 | 25.0 |
| 24 | 43 | 12.0 | 24.8 |
| 25 | 44 | 12.0 | 24.5 |
| 26 | 45 | 12.0 | 24.2 |
| 27 | 46 | 12.0 | 24.0 |
| 28 | 47 | 12.0 | 23.7 |
| 29 | 48 | 12.0 | 23.4 |

**Schedule 1AAB** Payment limits for annuities and pensions with a commencement day on and after 1 January 2006

| Column 1<br>Item | Column 2<br>Age of Beneficiary | Column 3<br>Maximum Pension Valuation Factor | Column 4<br>Minimum Pension Valuation Factor |
|---|---|---|---|
| 30 | 49 | 12.0 | 23.1 |
| 31 | 50 | 12.0 | 22.8 |
| 32 | 51 | 11.9 | 22.5 |
| 33 | 52 | 11.8 | 22.2 |
| 34 | 53 | 11.8 | 21.8 |
| 35 | 54 | 11.7 | 21.5 |
| 36 | 55 | 11.5 | 21.1 |
| 37 | 56 | 11.4 | 20.8 |
| 38 | 57 | 11.3 | 20.4 |
| 39 | 58 | 11.2 | 20.1 |
| 40 | 59 | 11.0 | 19.7 |
| 41 | 60 | 10.9 | 19.3 |
| 42 | 61 | 10.7 | 18.9 |
| 43 | 62 | 10.5 | 18.5 |
| 44 | 63 | 10.3 | 18.1 |
| 45 | 64 | 10.1 | 17.7 |
| 46 | 65 | 9.9 | 17.3 |
| 47 | 66 | 9.6 | 16.8 |
| 48 | 67 | 9.3 | 16.4 |
| 49 | 68 | 9.1 | 16.0 |
| 50 | 69 | 8.7 | 15.5 |
| 51 | 70 | 8.4 | 15.1 |
| 52 | 71 | 8.0 | 14.6 |
| 53 | 72 | 7.6 | 14.2 |
| 54 | 73 | 7.2 | 13.7 |
| 55 | 74 | 6.7 | 13.3 |
| 56 | 75 | 6.2 | 12.8 |
| 57 | 76 | 5.7 | 12.3 |
| 58 | 77 | 5.1 | 11.9 |



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| Column 1<br>Item | Column 2<br>Age of Beneficiary | Column 3<br>Maximum Pension Valuation Factor | Column 4<br>Minimum Pension Valuation Factor |
|---|---|---|---|
| 59 | 78 | 4.5 | 11.4 |
| 60 | 79 | 3.8 | 10.9 |
| 61 | 80 | 3.1 | 10.5 |
| 62 | 81 | 2.3 | 10.0 |
| 63 | 82 | 1.4 | 9.6 |
| 64 | 83 | 1 | 9.1 |
| 65 | 84 | 1 | 8.7 |
| 66 | 85 | 1 | 8.3 |
| 67 | 86 | 1 | 7.9 |
| 68 | 87 | 1 | 7.5 |
| 69 | 88 | 1 | 7.2 |
| 70 | 89 | 1 | 6.9 |
| 71 | 90 | 1 | 6.6 |
| 72 | 91 | 1 | 6.3 |
| 73 | 92 | 1 | 6.0 |
| 74 | 93 | 1 | 5.8 |
| 75 | 94 | 1 | 5.5 |
| 76 | 95 | 1 | 5.3 |
| 77 | 96 | 1 | 5.1 |
| 78 | 97 | 1 | 4.9 |
| 79 | 98 | 1 | 4.7 |
| 80 | 99 | 1 | 4.5 |
| 81 | 100 or more | 1 | 4.4 |

Example:

Clive Long, who turns 65 on 8 February 2006, invests $100,000 in an allocated pension fund on 1 March 2006. The date of the first payment to Mr Long is 1 April 2006.

2005/06: The maximum and minimum payments for 2005/06 are based on:

(a) the account balance on the day of purchase; and

(b) the beneficiary's age of 65 on the day of purchase:

$$\frac{\$100{,}000}{9.9} \times \frac{122}{365} = \$3{,}376.23 \left(\text{maximum limit, rounded to } \$3{,}380\right)$$

$$\frac{\$100{,}000}{17.3} \times \frac{122}{365} = \$1{,}932.06 \left(\text{minimum limit, rounded to } \$1{,}930\right)$$

Assume that total payments to Mr Long at 30 June 2006 are $3,000.

2006/07: The maximum and minimum payments for 2006/07 are based on:

(a) the account balance on 1 July 2006 which is $99,300 (residue $97,000 + earnings of $2,300); and

(b) the beneficiary's age of 65 on 1 July 2006:

$$\frac{\$99{,}300}{9.9} = \$10{,}030.30 \left(\text{maximum limit, rounded to } \$10{,}030\right)$$

$$\frac{\$99{,}300}{17.3} = \$5{,}739.88 \left(\text{minimum limit, rounded to } \$5{,}740\right)$$



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# Schedule 1B—Pension valuation factors

(paragraph 1.06(6)(g) and subregulation 1.08(1))

1. The pension valuation factor for:
   (a) a pension that is to be indexed at a rate greater than 8% each year; or
   (b) a pension that is included in a class of pensions that are to be indexed at a rate that is greater than 8% each year;

   is the factor determined in writing by the Regulator, on a case-by-case basis, in relation to that pension or class of pensions.

2. The pension valuation factor for any other pension is the factor applicable to the pension under the following tables.

3. A reference in the tables to ***Age*** is a reference to the age of the recipient on the commencement day of the relevant pension. If the age of a person on that day falls between 2 of the ages specified in a table, the pension valuation factor is to be determined by reference to the factors specified under the next greater age group in the table.

4. If a pension has no reversion, the pension valuation factor for the pension is to be the relevant factor specified in the relevant table in the ***Below 50%*** group.

5. If the rules of a superannuation fund provide that a pension is indexed to movements in salary, the pension valuation factor for the pension is the relevant factor specified in the table relating to an indexation rate of 8%.

6. If a pension is indexed by reference to movements in a price index published by the Australian Statistician, the pension valuation factor for the pension is the relevant factor applicable under the table into which the standard indexation rate falls.

7. Subject to clause 8, if the governing rules of a superannuation fund provide for a pension to be indexed at the discretion of the trustees of the fund, the pension valuation factor is to be determined as if the indexation rate were a rate worked out by:



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(a) adding together the indexation rates determined by the trustees for pensions of same kind as that pension in respect of each year in the period of 5 years of which the year of income in which the pension commences to be paid is the last year; and

(b) dividing the result by 5.

8. If a superannuation fund to which clause 7 applies has been in existence, or making pension payments, for less than a continuous period of 5 years, the pension valuation factor is to be the relevant factor specified in the table that relates to the standard indexation rate.

## Tables

Indexation rate of 8%

| Reversion | Age next birthday of recipient on commencement day of pension | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **20 or less** | **21 to 25** | **26 to 30** | **31 to 35** | **36 to 40** | **41 to 45** | **46 to 50** | **51 to 55** | **56 to 60** | **61 to 65** | **66 to 70** | **71 to 75** | **76 to 80** | **81 or more** |
| Below 50% | 33 | 31 | 29 | 27 | 25 | 23 | 21 | 18 | 16 | 14 | 12 | 10 | 9 | 9 |
| 50%-75% | 34 | 33 | 31 | 29 | 27 | 25 | 22 | 20 | 18 | 15 | 13 | 11 | 10 | 9 |
| Above 75% | 35 | 34 | 32 | 30 | 28 | 26 | 24 | 21 | 19 | 16 | 14 | 12 | 10 | 10 |

Indexation rate of at least 7% but less than 8%

| Reversion | Age next birthday of recipient on commencement day of pension | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **20 or less** | **21 to 25** | **26 to 30** | **31 to 35** | **36 to 40** | **41 to 45** | **46 to 50** | **51 to 55** | **56 to 60** | **61 to 65** | **66 to 70** | **71 to 75** | **76 to 80** | **81 or more** |
| Below 50% | 26 | 25 | 24 | 23 | 21 | 20 | 18 | 16 | 14 | 13 | 11 | 10 | 9 | 8 |
| 50%-75% | 27 | 26 | 25 | 24 | 23 | 21 | 19 | 18 | 16 | 14 | 12 | 10 | 9 | 9 |
| Above 75% | 28 | 27 | 26 | 25 | 24 | 22 | 20 | 19 | 17 | 15 | 13 | 11 | 10 | 9 |



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Indexation rate of least 6% but less than 7%

| Reversion | Age next birthday of recipient on commencement day of pension | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 20 or less | 21 to 25 | 26 to 30 | 31 to 35 | 36 to 40 | 41 to 45 | 46 to 50 | 51 to 55 | 56 to 60 | 61 to 65 | 66 to 70 | 71 to 75 | 76 to 80 | 81 or more |
| Below 50% | 22 | 21 | 20 | 19 | 18 | 17 | 16 | 14 | 13 | 12 | 10 | 9 | 8 | 8 |
| 50%-75% | 22 | 22 | 21 | 20 | 19 | 18 | 17 | 16 | 14 | 13 | 11 | 10 | 9 | 8 |
| Above 75% | 23 | 22 | 22 | 21 | 20 | 19 | 18 | 16 | 15 | 13 | 12 | 10 | 9 | 8 |

Indexation rate of at least 5% but less than 6%

| Reversion | Age next birthday of recipient on commencement day of pension | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 20 or less | 21 to 25 | 26 to 30 | 31 to 35 | 36 to 40 | 41 to 45 | 46 to 50 | 51 to 55 | 56 to 60 | 61 to 65 | 66 to 70 | 71 to 75 | 76 to 80 | 81 or more |
| Below 50% | 18 | 18 | 17 | 17 | 16 | 15 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 8 |
| 50%-75% | 19 | 18 | 18 | 17 | 17 | 16 | 15 | 14 | 13 | 12 | 10 | 9 | 8 | 8 |
| Above 75% | 19 | 19 | 18 | 18 | 17 | 17 | 16 | 15 | 13 | 12 | 11 | 9 | 8 | 8 |

Indexation rate of at least 4% but less than 5%

| Reversion | Age next birthday of recipient on commencement day of pension | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 20 or less | 21 to 25 | 26 to 30 | 31 to 35 | 36 to 40 | 41 to 45 | 46 to 50 | 51 to 55 | 56 to 60 | 61 to 65 | 66 to 70 | 71 to 75 | 76 to 80 | 81 or more |
| Below 50% | 16 | 15 | 15 | 15 | 14 | 13 | 13 | 12 | 11 | 10 | 9 | 8 | 8 | 7 |
| 50%-75% | 16 | 16 | 15 | 15 | 15 | 14 | 13 | 13 | 12 | 11 | 10 | 9 | 8 | 7 |
| Above 75% | 16 | 16 | 16 | 15 | 15 | 15 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 |

Indexation rate of at least 3% but less than 4%

| Reversion | Age next birthday of recipient on commencement day of pension | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 20 or less | 21 to 25 | 26 to 30 | 31 to 35 | 36 to 40 | 41 to 45 | 46 to 50 | 51 to 55 | 56 to 60 | 61 to 65 | 66 to 70 | 71 to 75 | 76 to 80 | 81 or more |
| Below 50% | 14 | 14 | 13 | 13 | 13 | 12 | 11 | 11 | 10 | 9 | 8 | 8 | 7 | 7 |
| 50%-75% | 14 | 14 | 14 | 13 | 13 | 13 | 12 | 11 | 11 | 10 | 9 | 8 | 7 | 7 |
| Above 75% | 14 | 14 | 14 | 14 | 13 | 13 | 12 | 12 | 11 | 10 | 9 | 8 | 8 | 7 |



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Indexation rate of at least 2% but less than 3%

| Reversion | Age next birthday of recipient on commencement day of pension | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 20 or less | 21 to 25 | 26 to 30 | 31 to 35 | 36 to 40 | 41 to 45 | 46 to 50 | 51 to 55 | 56 to 60 | 61 to 65 | 66 to 70 | 71 to 75 | 76 to 80 | 81 or more |
| Below 50% | 12 | 12 | 12 | 12 | 11 | 11 | 10 | 10 | 9 | 9 | 8 | 7 | 7 | 7 |
| 50%-75% | 12 | 12 | 12 | 12 | 12 | 11 | 11 | 10 | 10 | 9 | 8 | 8 | 7 | 7 |
| Above 75% | 12 | 12 | 12 | 12 | 12 | 12 | 11 | 11 | 10 | 9 | 9 | 8 | 7 | 7 |

Indexation rate of at least 1% but less than 2%

| Reversion | Age next birthday of recipient on commencement day of pension | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 20 or less | 21 to 25 | 26 to 30 | 31 to 35 | 36 to 40 | 41 to 45 | 46 to 50 | 51 to 55 | 56 to 60 | 61 to 65 | 66 to 70 | 71 to 75 | 76 to 80 | 81 or more |
| Below 50% | 11 | 11 | 11 | 11 | 10 | 10 | 10 | 10 | 9 | 8 | 7 | 7 | 7 | 6 |
| 50%-75% | 11 | 11 | 11 | 11 | 11 | 10 | 10 | 10 | 9 | 8 | 8 | 7 | 7 | 6 |
| Above 75% | 11 | 11 | 11 | 11 | 11 | 10 | 10 | 10 | 9 | 9 | 8 | 7 | 7 | 6 |

Indexation rate less that 1%

| Reversion | Age next birthday of recipient on commencement day of pension | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 20 or less | 21 to 25 | 26 to 30 | 31 to 35 | 36 to 40 | 41 to 45 | 46 to 50 | 51 to 55 | 56 to 60 | 61 to 65 | 66 to 70 | 71 to 75 | 76 to 80 | 81 or more |
| Below 50% | 10 | 10 | 10 | 10 | 9 | 9 | 9 | 8 | 8 | 8 | 7 | 7 | 6 | 6 |
| 50%-75% | 10 | 10 | 10 | 10 | 10 | 9 | 9 | 9 | 8 | 8 | 7 | 7 | 6 | 6 |
| Above 75% | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 9 | 9 | 8 | 8 | 7 | 7 | 6 |



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# Schedule 1—Conditions of release of benefits

(Subregulations 1.03AB(2) and 6.01(2), regulation 6.01A, paragraphs 6.15A(1)(a) and (b), (2)(b), (3)(b), (4)(c) and (5)(c), subparagraph 6.16(3)(b)(ii) and paragraphs 6.18(3)(a), 6.19(3)(a), 6.23(3)(a) and 7A.01A(a) and (c))

## Part 1—Regulated superannuation funds

| Column 1<br>Item | Column 2<br>Conditions of release | Column 3<br>Cashing restrictions |
|---|---|---|
| 101 | Retirement | Nil |
| 102 | Death | Nil |
| 102A | Terminal medical condition | Nil |
| 103 | Permanent incapacity | Nil |
| 103A | Former temporary resident to whom regulation 6.20A or 6.20B applies, requesting in writing the release of his or her benefits | Amount that is at least the amount of the temporary resident's withdrawal benefit in the fund, paid:<br>(a) as a single lump sum; or<br>(b) if the fund receives any combination of contributions, transfers and rollovers after cashing the benefits—in a way that ensures that the amount is cashed |
| 103B | The trustee is required to pay an amount to the Commissioner of Taxation under the *Superannuation (Unclaimed Money and Lost Members) Act 1999* for the person's superannuation interest in the fund | Amount that the trustee is required to pay to the Commissioner of Taxation under the *Superannuation (Unclaimed Money and Lost Members) Act 1999* for the person's superannuation interest in the fund, paid as a lump sum to the Commissioner |
| 104 | Termination of gainful employment with a standard employer-sponsor of the regulated superannuation fund on or after 1 July 1997 (where the member's preserved benefits in the fund at the time of the termination are less | Nil |



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| Column 1<br>Item | Column 2<br>Conditions of release | Column 3<br>Cashing restrictions |
|---|---|---|
| | than $200) | |
| 105 | Severe financial hardship | For a person taken to be in severe financial hardship under paragraph 6.01(5)(a)—in each 12 month period (beginning on the date of first payment), a single lump sum not less than $1,000 (except if the amount of the person's preserved benefits and restricted non-preserved benefits is less than that amount) and not more than $10,000<br>For a person taken to be in severe financial hardship under paragraph 6.01(5)(b)—Nil. |
| 106 | Attaining age 65 | Nil |
| 107 | Compassionate ground | A single lump sum, not exceeding an amount determined, in writing, by the Regulator, being an amount that:<br>(a) taking account of the ground and of the person's financial capacity, is reasonably required; and<br>(b) in the case of the ground mentioned in paragraph 6.19A (1)(b)—in each 12 month period (beginning on the date of first payment), does not exceed an amount equal to the sum of:<br>(i) 3 months' repayments; and<br>(ii) 12 months' interest on the outstanding balance of the loan |
| 108 | Termination of gainful employment with an employer who had, or any of whose associates had, at any time, contributed to the regulated superannuation fund in relation to | 1. Preserved benefits: Non-commutable life pension or non-commutable life annuity<br>2. Restricted non-preserved benefits: Nil |



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| Column 1<br>Item | Column 2<br>Conditions of release | Column 3<br>Cashing restrictions |
|---|---|---|
| | the member | |
| 109 | Temporary incapacity | A non-commutable income stream cashed from the regulated superannuation fund for:<br>(a) the purpose of continuing (in whole or part) the gain or reward which the member was receiving before the temporary incapacity; and<br>(b) a period not exceeding the period of incapacity from employment of the kind engaged in immediately before the temporary incapacity |
| 110 | Attaining preservation age | Any of the following:<br>(a) a transition to retirement income stream;<br>(b) a non-commutable allocated annuity;<br>(c) a non-commutable allocated pension;<br>(d) a non-commutable annuity;<br>(e) a non-commutable pension |
| 111 | Being a lost member who is found, and the value of whose benefit in the fund, when released, is less than $200 | Nil |
| 111A | The Commissioner of Taxation gives a superannuation provider a release authority under subsection 96-10(1) or 96-12(1) in Schedule 1 to the *Taxation Administration Act 1953* | The restrictions contained in sections 96-20 and 96-25 in Schedule 1 to the *Taxation Administration Act 1953* |
| 111B | A person gives a superannuation provider a release authority under section 135-40 in Schedule 1 to the *Taxation Administration Act* | The restrictions contained in sections 135-75 and 135-85 in Schedule 1 to the *Taxation Administration Act 1953* |



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| Column 1<br>Item | Column 2<br>Conditions of release | Column 3<br>Cashing restrictions |
|---|---|---|
| | *1953* | |
| 111C | The Commissioner of Taxation gives a superannuation provider a release authority under section 135-45 in Schedule 1 to the *Taxation Administration Act 1953* | The restrictions contained in sections 135-75 and 135-85 in Schedule 1 to the *Taxation Administration Act 1953* |
| 112 | Either:<br>(a) a person gives a release authority to a superannuation provider under subsection 292-410(1) of the *Income Tax Assessment Act 1997*; or<br>(b) the Commissioner of Taxation gives a release authority to a superannuation provider under subsection 292-410(4) of the *Income Tax Assessment Act 1997* | Restrictions contained in subsections 292-415(1) and (2) of the *Income Tax Assessment Act 1997* |
| 112A | The Commissioner of Taxation issues a release authority to a superannuation provider under subsection 292-420(1) of the *Income Tax Assessment Act 1997* | Restrictions contained in subsections 292-420(4), (5) and (7) of the *Income Tax Assessment Act 1997* |
| 113 | A person gives a transitional release authority to a superannuation provider under section 292-80B of the *Income Tax (Transitional Provisions) Act 1997* | Restrictions contained in subsections 292-80C (1) and (2) of the *Income Tax (Transitional Provisions) Act 1997* |



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| Column 1<br>Item | Column 2<br>Conditions of release | Column 3<br>Cashing restrictions |
|---|---|---|
| 113A | A former resident of Australia has:<br>(a) moved permanently to New Zealand; and<br>(b) nominated a provider of a KiwiSaver Scheme for the purposes of this item | Amount that is at least the amount of the former resident's withdrawal benefit in the fund, paid:<br>(a) as a single lump sum; or<br>(b) if the fund receives any combination of contributions, transfers and rollovers after cashing the benefits—in a way that ensures that the amount is cashed |
| 114 | Any other condition, if expressed to be a condition of release, in an approval under subparagraph 62(1)(b)(v) of the Act | Restrictions expressed in the approval to be cashing restrictions applying to the condition of release |



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# Part 2—Approved deposit funds

| Column 1<br>Item no. | Column 2<br>Conditions of release | Column 3<br>Cashing restrictions |
|---|---|---|
| 201 | Retirement | Nil |
| 202 | Death | Nil |
| 202A | Terminal medical condition | Nil |
| 203 | Permanent incapacity | Nil |
| 204 | Former temporary resident to whom regulation 6.24A applies, requesting in writing the release of his or her benefits | Amount that is at least the amount of the temporary resident's withdrawal benefit in the fund, paid:<br>(a) as a single lump sum; or<br>(b) if the fund receives any combination of contributions, transfers and rollovers after cashing the benefits—in a way that ensures that the amount is cashed |
| 204A | The trustee is required to pay an amount to the Commissioner of Taxation under the *Superannuation (Unclaimed Money and Lost Members) Act 1999* for the person's superannuation interest in the fund | Amount that the trustee is required to pay to the Commissioner of Taxation under the Superannuation *(Unclaimed Money and Lost Members) Act 1999* for the person's superannuation interest in the fund, paid as a lump sum to the Commissioner |
| 205 | Severe financial hardship | For a person taken to be in severe financial hardship under paragraph 6.01(5)(a)—in each 12 month period (beginning on the date of first payment), a single lump sum not less than $1,000 (except if the amount of the person's preserved benefits and restricted non-preserved benefits is less than that amount) and not more than $10,000 |



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| Column 1<br>Item no. | Column 2<br>Conditions of release | Column 3<br>Cashing restrictions |
|---|---|---|
| | | For a person taken to be in severe financial hardship under paragraph 6.01(5)(b)—Nil |
| 206 | Attaining age 65 | Nil |
| 207 | Compassionate ground | A single lump sum, not exceeding an amount determined, in writing, by APRA, being an amount that:<br>(a) taking account of the ground and of the person's financial capacity, is reasonably required; and<br>(b) in the case of the ground mentioned in paragraph 6.19A(1)(b)—in each 12 month period (beginning on the date of first payment), does not exceed an amount equal to the sum of:<br>(i) 3 months' repayments; and<br>(ii) 12 months' interest on the outstanding balance of the loan |
| 208 | Attaining preservation age | Any of the following:<br>(a) a transition to retirement income stream;<br>(b) a non-commutable allocated annuity;<br>(c) a non-commutable allocated pension;<br>(d) a non-commutable annuity;<br>(e) a non-commutable pension |
| 208A | The Commissioner of Taxation gives a superannuation provider a release authority under subsection 96-10(1) or 96-12(1) in Schedule 1 to the *Taxation Administration Act 1953* | The restrictions contained in sections 96-20 and 96-25 in Schedule 1 to the *Taxation Administration Act 1953* |

| Column 1<br>Item no. | Column 2<br>Conditions of release | Column 3<br>Cashing restrictions |
|---|---|---|
| 208B | A person gives a superannuation provider a release authority under section 135-40 in Schedule 1 to the *Taxation Administration Act 1953* | The restrictions contained in sections 135-75 and 135-85 in Schedule 1 to the *Taxation Administration Act 1953* |
| 208C | The Commissioner of Taxation gives a superannuation provider a release authority under section 135-45 in Schedule 1 to the *Taxation Administration Act 1953* | The restrictions contained in sections 135-75 and 135-85 in Schedule 1 to the *Taxation Administration Act 1953* |
| 209 | Either:<br>(a) a person gives a release authority to a superannuation provider under subsection 292-410(1) of the *Income Tax Assessment Act 1997*; or<br>(b) the Commissioner of Taxation gives a release authority to a superannuation provider under subsection 292-410(4) of the *Income Tax Assessment Act 1997* | Restrictions contained in subsections 292-415(1) and (2) of the *Income Tax Assessment Act 1997* |
| 209A | The Commissioner of Taxation issues a release authority to a superannuation provider under subsection 292-420(1) of the *Income Tax Assessment Act 1997* | Restrictions contained in subsections 292-420(4), (5) and (7) of the *Income Tax Assessment Act 1997* |
| 210 | A person gives a transitional release authority to a superannuation provider under section 292-80B of the *Income Tax (Transitional* Provisions*) Act 1997* | Restrictions contained in subsections 292-80C(1) and (2) of the *Income Tax (Transitional Provisions) Act 1997* |



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| Column 1<br>Item no. | Column 2<br>Conditions of release | Column 3<br>Cashing restrictions |
|---|---|---|
| 211 | Being a lost member who is found, and the value of whose benefit in the fund, when released, is less than $200 | Nil |

Note: The definitions set out in subregulation 6.01(2) apply, unless they are in material or expressed not to apply, to Schedule 1; *see* that subregulation.

# Schedule 2—Modifications of the OSS laws in relation to preserved benefits in regulated superannuation funds

(subregulation 6.02(2))

## Part 1—Modifications of the Occupational Superannuation Standards Act 1987

### 101. Section 7 (Operating standards for superannuation funds)

101.1 After subsection 7(3), insert:

‘(4) Despite any other provision of this Act, superannuation funds must comply with the standards prescribed for the purposes of this section.’.



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# Part 2—Modifications of the Occupational Superannuation Standards Regulations

## 201. Regulation 3 (Interpretation)

201.1 Paragraph 3(2)(a):

Omit the paragraph.

## 201A. Regulation 8 (Vesting standards)

201A.1 After subregulation 8(1A), insert:

'(1B) Paragraph (1A)(a) does not apply in relation to contributions made in accordance with a prescribed agreement or award'

## 202. Regulation 9 (Preservation standards)

201.1A Subparagraph 9(1)(a)(i):

Omit 'subject to regulation 10,'.

202.1 Paragraph 9(1)(b):

After 'the fund', insert 'before the commencement day'.

202.2 Paragraph 9(1)(c):

Omit the paragraph, substitute:

'(c) member-financed benefits must be preserved if they arise from contributions made by a member to a superannuation fund during any period during which the member did not have employer support in the fund, being a period that:

(i) commenced on or after 13 March 1989 (in the case of a private sector fund) or 1 July 1990 (in the case of a public sector fund); and

(ii) ended before the commencement day;



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'(d) member-financed benefits must be preserved if they arise from contributions (other than undeducted contributions) made to a superannuation fund in relation to the member on or after the commencement day;

'(e) benefits must be preserved if they arise from payments from the Superannuation Holding Accounts Special Account;

'(f) benefits must be preserved if they arise from eligible spouse contributions within the meaning of section 159TC of the Tax Act;

'(g) benefits must be preserved if they arise from a capital gains tax exempt component rolled over to the fund because of subsection 160ZZPZF(1), 160ZZPZH(7) or 160ZZPZI(5) of the Tax Act.'.

202.3 Subregulation 9(3):

After 'arising', insert 'before the commencement day,'.

202.4 Add at the end:

'(5) In paragraphs (1)(b), (c) and (d) and subregulation (3):

***commencement day*** has the same meaning as in Part 6 of the Superannuation Industry (Supervision) Regulations.

***undeducted contributions*** has the same meaning as in Part 6 of the Superannuation Industry (Supervision) Regulations.'

## 202A. New regulation 10A

202A.1 After regulation 10, insert:

### 10A. Preservation standard—interaction of subparagraph 9(1)(a)(i) and regulation 10

'Where, apart from this regulations, a fund must preserve, in respect of a member:

(a) the amount of benefits in compliance with subparagraph 9(1)(a)(i); and



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(b) an amount of benefits in compliance with regulation 10;

it is sufficient compliance with those provisions if the fund preserves the greater of those amounts.'.

**203. Regulation 11 (Preservation and portability standards)**

203.1 Omit the regulation.

**204. Regulation 12 (Preservation standards not to apply in certain cases)**

204.1 Omit the regulation.



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# Schedule 2A—Request form for transfer of whole balance of superannuation benefits to fund other than self managed superannuation fund

(regulation 6.33)



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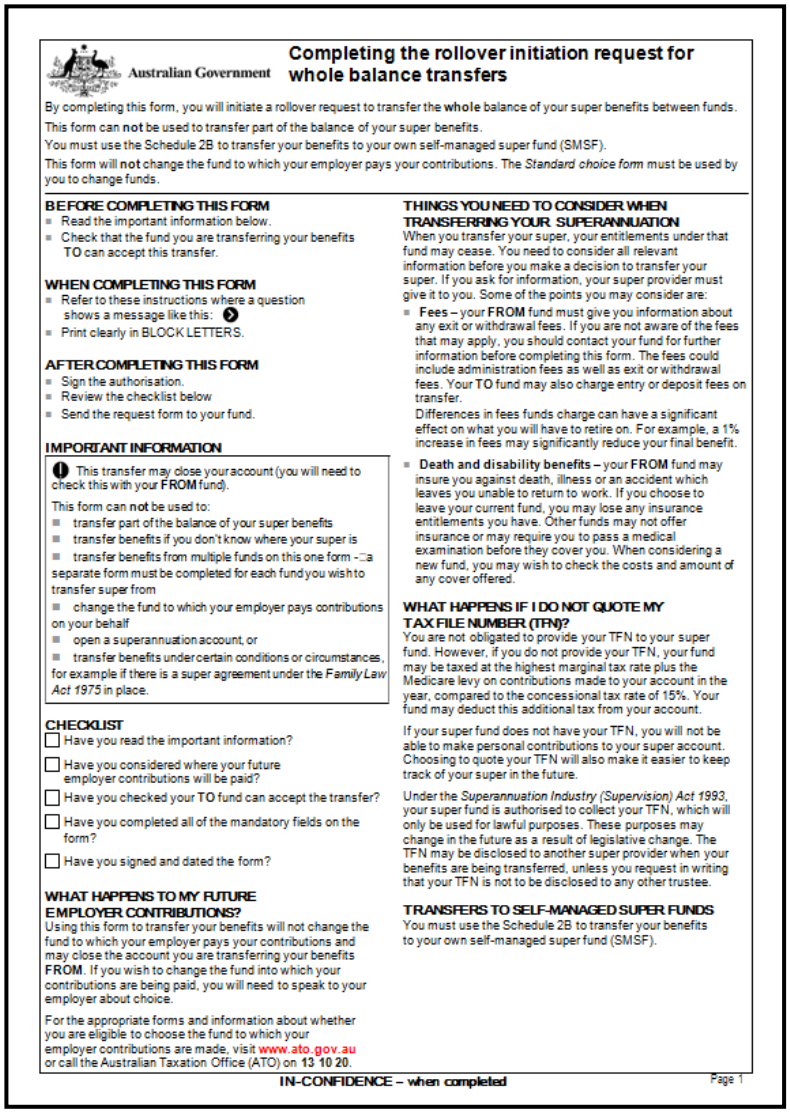

Australian Government

## Completing the rollover initiation request for whole balance transfers

By completing this form, you will initiate a rollover request to transfer the **whole** balance of your super benefits between funds.

This form can **not** be used to transfer part of the balance of your super benefits.

You must use the Schedule 2B to transfer your benefits to your own self-managed super fund (SMSF).

This form will **not** change the fund to which your employer pays your contributions. The *Standard choice form* must be used by you to change funds.

### BEFORE COMPLETING THIS FORM

- Read the important information below.
- Check that the fund you are transferring your benefits TO can accept this transfer.

### WHEN COMPLETING THIS FORM

- Refer to these instructions where a question shows a message like this:
- Print clearly in BLOCK LETTERS.

### AFTER COMPLETING THIS FORM

- Sign the authorisation.
- Review the checklist below
- Send the request form to your fund.

### IMPORTANT INFORMATION

This transfer may close your account (you will need to check this with your **FROM** fund).

This form can **not** be used to:

- transfer part of the balance of your super benefits
- transfer benefits if you don't know where your super is
- transfer benefits from multiple funds on this one form - a separate form must be completed for each fund you wish to transfer super from
- change the fund to which your employer pays contributions on your behalf
- open a superannuation account, or
- transfer benefits under certain conditions or circumstances, for example if there is a super agreement under the *Family Law Act 1975* in place.

### CHECKLIST

- ☐ Have you read the important information?
- ☐ Have you considered where your future employer contributions will be paid?
- ☐ Have you checked your TO fund can accept the transfer?
- ☐ Have you completed all of the mandatory fields on the form?
- ☐ Have you signed and dated the form?

### WHAT HAPPENS TO MY FUTURE EMPLOYER CONTRIBUTIONS?

Using this form to transfer your benefits will not change the fund to which your employer pays your contributions and may close the account you are transferring your benefits **FROM**. If you wish to change the fund into which your contributions are being paid, you will need to speak to your employer about choice.

For the appropriate forms and information about whether you are eligible to choose the fund to which your employer contributions are made, visit www.ato.gov.au or call the Australian Taxation Office (ATO) on **13 10 20**.

### THINGS YOU NEED TO CONSIDER WHEN TRANSFERRING YOUR SUPERANNUATION

When you transfer your super, your entitlements under that fund may cease. You need to consider all relevant information before you make a decision to transfer your super. If you ask for information, your super provider must give it to you. Some of the points you may consider are:

- **Fees** – your **FROM** fund must give you information about any exit or withdrawal fees. If you are not aware of the fees that may apply, you should contact your fund for further information before completing this form. The fees could include administration fees as well as exit or withdrawal fees. Your **TO** fund may also charge entry or deposit fees on transfer.
  Differences in fees funds charge can have a significant effect on what you will have to retire on. For example, a 1% increase in fees may significantly reduce your final benefit.
- **Death and disability benefits** – your **FROM** fund may insure you against death, illness or an accident which leaves you unable to return to work. If you choose to leave your current fund, you may lose any insurance entitlements you have. Other funds may not offer insurance or may require you to pass a medical examination before they cover you. When considering a new fund, you may wish to check the costs and amount of any cover offered.

### WHAT HAPPENS IF I DO NOT QUOTE MY TAX FILE NUMBER (TFN)?

You are not obligated to provide your TFN to your super fund. However, if you do not provide your TFN, your fund may be taxed at the highest marginal tax rate plus the Medicare levy on contributions made to your account in the year, compared to the concessional tax rate of 15%. Your fund may deduct this additional tax from your account.

If your super fund does not have your TFN, you will not be able to make personal contributions to your super account. Choosing to quote your TFN will also make it easier to keep track of your super in the future.

Under the *Superannuation Industry (Supervision) Act 1993*, your super fund is authorised to collect your TFN, which will only be used for lawful purposes. These purposes may change in the future as a result of legislative change. The TFN may be disclosed to another super provider when your benefits are being transferred, unless you request in writing that your TFN is not to be disclosed to any other trustee.

### TRANSFERS TO SELF-MANAGED SUPER FUNDS

You must use the Schedule 2B to transfer your benefits to your own self-managed super fund (SMSF).

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**Schedule 2A** Request form for transfer of whole balance of superannuation benefits to fund other than self managed superannuation fund

**Have you changed your name or are you signing on behalf of another person?**
If you have changed your name or are signing on behalf of the applicant, you will need to provide a certified linking document. A linking document is a document that proves a relationship exists between two (or more) names.

The following table contains information about suitable linking documents.

| Purpose | Suitable linking documents |
|---|---|
| Change of name | Marriage certificate, deed poll or change of name certificate from the Births, Deaths and Marriages Registration Office |
| Signed on behalf of the applicant | Guardianship papers or Power of Attorney |

**Where do I send the form?**
You can send your completed and signed form to either the transferring or the receiving fund.

More information

For more information about super, visit the:
- Australian Securities and Investments Commission website at **www.moneysmart.gov.au**
- ATO website at **www.ato.gov.au/super**

For more information about this form, phone the ATO on **13 10 20**.

**IN-CONFIDENCE – when completed**

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Australian Government

## Rollover initiation request to transfer whole balance of superannuation benefits between Funds under the *Superannuation Industry (Supervision) Act 1993*

**COMPLETING THIS FORM**
- Read the important information pages
- Refer to instructions where indicated with ❯
- This form is only for whole (not part) balance transfers.

**AFTER COMPLETING THIS FORM**
- Sign the authorisation
- Send form to either your **FROM** (*Transferring*) or **TO** (*Receiving*) fund.

### Personal details

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

*Family name

*Given names

Other/previous names

*Date of birth Day / Month / Year

Tax file number

Under the *Superannuation Industry (Supervision) Act 1993*, you are not obliged to disclose your tax file number, but there may be tax consequences.

❯ See 'What happens if I do not quote my tax file number?'

*Sex Male ☐ Female ☐

Contact phone number

**Residential address**

*Address

*Suburb

*State/territory *Postcode

**Previous address**

❯ If you know that the address held by your **FROM** fund is different to your current residential address, give details below.

Address

Suburb

State/territory Postcode

### Fund details

**FROM (*Transferring fund*)**

*Fund name

Fund phone number

*Membership or account number

Australian business number (ABN)

Unique Superannuation identifier

❗ If you have multiple account numbers with this fund, you must complete a separate form for each account you wish to transfer.

**To (*Receiving fund*)**

*Fund name

Fund phone number

*Membership or account number

Australian business number (ABN)

Unique Superannuation identifier

❗ You must check with your **TO** fund to ensure they can accept this transfer.

### Authorisation

By signing this request form I am making the following statements:
- I declare I have fully read this form and the information completed is true and correct.
- I am aware I may ask my superannuation provider for information about any fees or charges that may apply, or any other information about the effect this transfer may have on my benefits, and have obtained or do not require such information.
- I consent to my tax file number being disclosed for the purposes of consolidating my account.
- I discharge the superannuation provider of my **FROM** fund of all further liability in respect of the benefits paid and transferred to my **TO** fund.

I request and consent to the transfer of superannuation as described above and authorise the superannuation provider of each fund to give effect to this transfer.

***Name** (Print in BLOCK LETTERS)

***Signature**

*Date Day / Month / Year

*** Denotes mandatory field. If you do not complete all of the mandatory fields, there may be a delay in processing your request.**

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# Schedule 2B—Request form for transfer of whole balance of superannuation benefits to self managed superannuation fund

(regulation 6.33)



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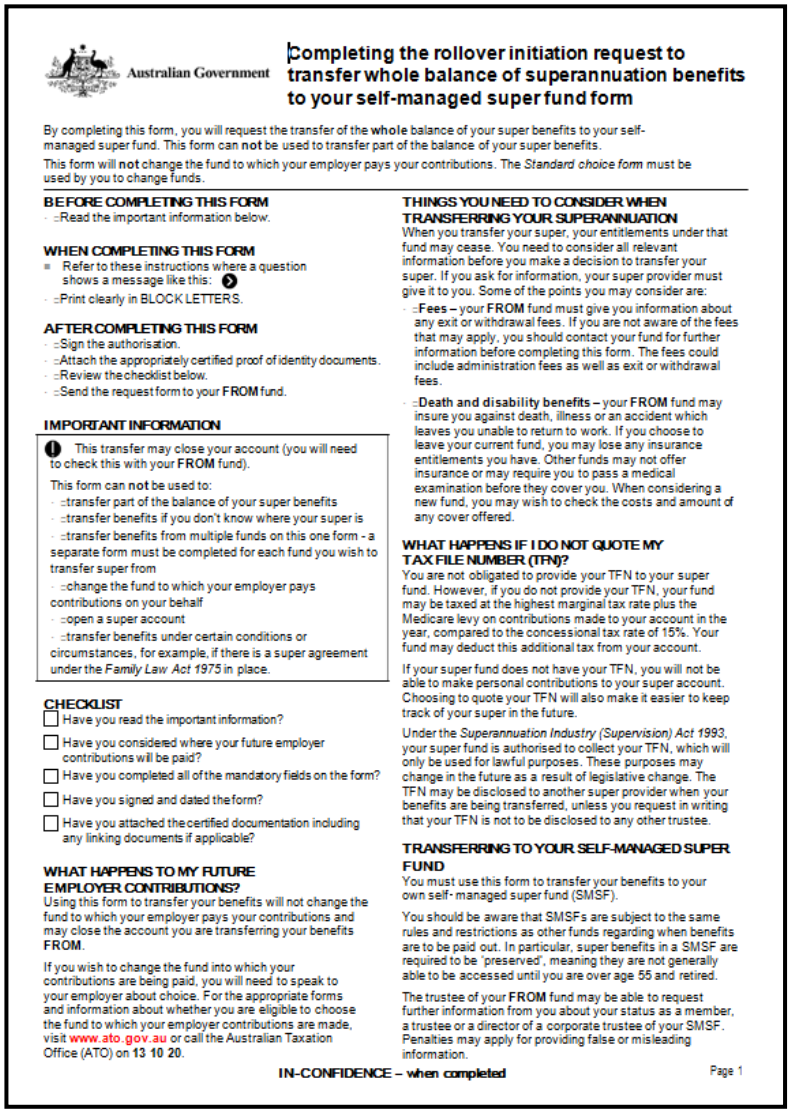

Australian Government

## Completing the rollover initiation request to transfer whole balance of superannuation benefits to your self-managed super fund form

By completing this form, you will request the transfer of the **whole** balance of your super benefits to your self-managed super fund. This form can **not** be used to transfer part of the balance of your super benefits.

This form will **not** change the fund to which your employer pays your contributions. The *Standard choice form* must be used by you to change funds.

### BEFORE COMPLETING THIS FORM

- ☐ Read the important information below.

### WHEN COMPLETING THIS FORM

- Refer to these instructions where a question shows a message like this:
- ☐ Print clearly in BLOCK LETTERS.

### AFTER COMPLETING THIS FORM

- ☐ Sign the authorisation.
- ☐ Attach the appropriately certified proof of identity documents.
- ☐ Review the checklist below.
- ☐ Send the request form to your **FROM** fund.

### IMPORTANT INFORMATION

This transfer may close your account (you will need to check this with your **FROM** fund).

This form can **not** be used to:

- ☐ transfer part of the balance of your super benefits
- ☐ transfer benefits if you don't know where your super is
- ☐ transfer benefits from multiple funds on this one form - a separate form must be completed for each fund you wish to transfer super from
- ☐ change the fund to which your employer pays contributions on your behalf
- ☐ open a super account
- ☐ transfer benefits under certain conditions or circumstances, for example, if there is a super agreement under the *Family Law Act 1975* in place.

### CHECKLIST

- ☐ Have you read the important information?
- ☐ Have you considered where your future employer contributions will be paid?
- ☐ Have you completed all of the mandatory fields on the form?
- ☐ Have you signed and dated the form?
- ☐ Have you attached the certified documentation including any linking documents if applicable?

### WHAT HAPPENS TO MY FUTURE EMPLOYER CONTRIBUTIONS?

Using this form to transfer your benefits will not change the fund to which your employer pays your contributions and may close the account you are transferring your benefits **FROM**.

If you wish to change the fund into which your contributions are being paid, you will need to speak to your employer about choice. For the appropriate forms and information about whether you are eligible to choose the fund to which your employer contributions are made, visit www.ato.gov.au or call the Australian Taxation Office (ATO) on **13 10 20**.

### THINGS YOU NEED TO CONSIDER WHEN TRANSFERRING YOUR SUPERANNUATION

When you transfer your super, your entitlements under that fund may cease. You need to consider all relevant information before you make a decision to transfer your super. If you ask for information, your super provider must give it to you. Some of the points you may consider are:

- ☐ **Fees –** your **FROM** fund must give you information about any exit or withdrawal fees. If you are not aware of the fees that may apply, you should contact your fund for further information before completing this form. The fees could include administration fees as well as exit or withdrawal fees.
- ☐ **Death and disability benefits –** your **FROM** fund may insure you against death, illness or an accident which leaves you unable to return to work. If you choose to leave your current fund, you may lose any insurance entitlements you have. Other funds may not offer insurance or may require you to pass a medical examination before they cover you. When considering a new fund, you may wish to check the costs and amount of any cover offered.

### WHAT HAPPENS IF I DO NOT QUOTE MY TAX FILE NUMBER (TFN)?

You are not obligated to provide your TFN to your super fund. However, if you do not provide your TFN, your fund may be taxed at the highest marginal tax rate plus the Medicare levy on contributions made to your account in the year, compared to the concessional tax rate of 15%. Your fund may deduct this additional tax from your account.

If your super fund does not have your TFN, you will not be able to make personal contributions to your super account. Choosing to quote your TFN will also make it easier to keep track of your super in the future.

Under the *Superannuation Industry (Supervision) Act 1993*, your super fund is authorised to collect your TFN, which will only be used for lawful purposes. These purposes may change in the future as a result of legislative change. The TFN may be disclosed to another super provider when your benefits are being transferred, unless you request in writing that your TFN is not to be disclosed to any other trustee.

### TRANSFERRING TO YOUR SELF-MANAGED SUPER FUND

You must use this form to transfer your benefits to your own self-managed super fund (SMSF).

You should be aware that SMSFs are subject to the same rules and restrictions as other funds regarding when benefits are to be paid out. In particular, super benefits in a SMSF are required to be 'preserved', meaning they are not generally able to be accessed until you are over age 55 and retired.

The trustee of your **FROM** fund may be able to request further information from you about your status as a member, a trustee or a director of a corporate trustee of your SMSF. Penalties may apply for providing false or misleading information.

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## Completing proof of identity

You will need to provide documentation with this transfer request to prove you are the person to whom the super entitlements belong.

Your identification documents may be verified by the fund through an electronic service provided by the Government of Australia.

**Acceptable documents**
The following primary and secondary identification documents may be used.

**EITHER**

**A certified copy of any ONE of the following primary photographic identification:**

- □driver's licence issued under state or territory law
- □passport issued by the Commonwealth that has not expired within the past two years

**OR**

| | | |
|---|---|---|
| Any ONE of the following primary non-photographic identification documents:<br>- □birth certificate or birth extract issued by a State or Territory of Australia<br>- □citizenship certificate issued by the Commonwealth<br>- □pension card issued by Centrelink that entitles the person to financial benefits | **AND** | **Any ONE of the following secondary identification documents:**<br>- □notice issued by the Commonwealth, State or Territory government within the past twelve months that records the provision of financial benefits and contains your name and residential address. For example:<br>– letter from Centrelink regarding a government assistance payment<br>- □notice issued by the Australian Taxation Office within the past twelve months that contains your name and residential address. For example:<br>– notice of an ATO assessment<br>- □notice issued by a local government body or utilities provider within the previous three months. For example:<br>– rates notice from local government |

**Have you changed your name or are you signing on behalf of another person?**
If you have changed your name or are signing on behalf of the applicant, you will need to provide a certified linking document. A linking document is a document that proves a relationship exists between two (or more) names.

The following table contains information about suitable linking documents.

| Purpose | Suitable linking documents |
|---|---|
| Change of name | Marriage certificate, deed poll or change of name certificate from the Births, Deaths and Marriages Registration Office |
| Signed on behalf of the applicant | Guardianship papers or Power of Attorney |

**Certification of personal documents**
All copied pages of **original** proof of identification documents (including any linking documents) need to be certified as true copies by any individual approved to do so (see below).

The person who is authorised to certify documents must sight the original and the copy and make sure both documents are identical, then make sure all pages have been certified as true copies by writing or stamping 'certified true copy' followed by their signature, printed name, qualification (eg Justice of the Peace, Australia Post employee etc) and date.

The following persons can certify copies of the originals as **true and correct** copies:

- a person enrolled on the roll of a State or Territory Supreme Court or the High Court of Australia as a legal practitioner
- a judge of a court
- a magistrate
- a Chief Executive Officer of a Commonwealth court
- a registrar or deputy registrar of a court
- a Justice of the Peace
- a notary public officer
- a police officer
- an agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public
- a permanent employee of Australian Postal Corporation with two or more years of continuous service
- an Australian consular officer or an Australian diplomatic officer.
- an officer with two or more years of continuous services with one or more financial institutions
- finance company officer with two or more years of continuous service (with one or more finance companies)
- an officer with, or authorised representative of, a holder of an Australian Financial Services Licence (AFSL), having two or more years continuous service with one or more licensees
- a permanent employee of the Commonwealth with two or more years continuous service
- a permanent employee of the State or Territory, or State and Territory authority with two or more years continuous service
- a permanent employee of a local government authority with two or more years continuous service
- a member of the Institute of Chartered Accountants in Australia, CPA Australia or the National Institute of Accountants with two or more years continuous membership.

**Where do I send the form?**
You can send your completed and signed form with your certified proof of identity documents to your transferring fund.

**More information**
For more information about super, visit the:

- Australian Securities and Investments Commission website at **www.moneysmart.gov.au**
- ATO website at **www.ato.gov.au/super**

For more information about this form, phone the ATO on **13 10 20**.

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Australian Government

## Rollover initiation request to transfer whole balance of superannuation benefits to your self-managed super fund

under the *Superannuation Industry (Supervision) Act 1993*

**COMPLETING THIS FORM**
- Read the important information pages
- Refer to instructions where indicated with ❯
- This form is only for whole (not part) balance transfers.

**After COMPLETING THIS FORM**
- Sign the authorisation
- Send form and certified proof of identity documents to your **FROM** (*transferring*) fund.

### Personal details

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other ☐

*Family name

*Given names

Other/previous names

*Date of birth Day / Month / Year

Tax file number

Under the *Superannuation Industry (Supervision) Act 1993*, you are not obliged to disclose your tax file number, but there may be tax consequences.

❯ See 'What happens if I do not quote my tax file number?'

*Gender Male ☐ Female ☐

Contact phone number

**Residential address**

*Address

*Suburb

*State/territory *Postcode

**Previous address**

❯ If you know that the address held by your **FROM** fund is different to your current residential address, give details below.

Address

Suburb

State/territory Postcode

### Fund details

**FROM (*Transferring fund*)**

*Fund name

Fund phone number

*Membership or account number

Australian business Number

Unique superannuation identifier

❗ If you have multiple account numbers with this fund, you must complete a separate form for each account you wish to transfer.

**To (*Receiving fund*)**

* SMSF name

***Fund phone number**

Australian business Number

SMSF Bank Details
(Account Name)
(BSB)
(Account Number)

❗

### *Proof of identity ❯ See 'Completing proof of identity'

☐ I have attached a certified copy of my primary photographic identification document.

**OR**

I have attached certified copies of both:

☐ a primary non-photographic identification document and a secondary identification document.

### Authorisation

By signing this request form I am making the following statements:
- I declare I have fully read this form and the information completed is true and correct.
- I am aware I may ask my superannuation provider for information about any fees or charges that may apply, or any other information about the effect this transfer may have on my benefits, and have obtained or do not require such information.
- I confirm that I am a member, trustee or director of a corporate trustee of the SMSF.
- I discharge the superannuation provider of my **FROM** fund of all further liability in respect of the benefits paid and transferred to my **TO** fund.
- I request and consent to the transfer of superannuation as described above and authorise the superannuation provider of each fund to give effect to this transfer.

***Name** (Print in BLOCK LETTERS)

***Signature**

*Date Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

*** Denotes mandatory field. If you do not complete all of the mandatory fields, there may be a delay in processing your request.**

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# Schedule 3—Prescribed form of advertisement of scheme for winding-up or dissolution

(regulation 13.20)

**Scheme for** [*insert* '*Winding-up'*, '*Dissolution' or both*] **of** [*insert name of superannuation entity*]

Acting under subsection 142(1) of the S*uperannuation Industry (Supervision) Act 1993*, [*insert name of Regulator*] has formulated a scheme for the [*insert* '*Winding-up*', '*Dissolution*' *or both*] of [*insert name of superannuation entity*].

Summary of scheme:

[*Set out a summary of the scheme*].

The trustee of [*insert name of superannuation entity*] has been notified in writing of the scheme.

Any person whose interests are affected by the scheme may obtain a copy of the scheme from the offices of [*insert name of Regulator*] listed below.

[*Insert details of the Regulator's offices*].



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# Schedule 4—Approved bodies

(subregulation 13.15A (2), definition of ***approved body***)

| Item | Body |
|---|---|
| 1 | ASX Clear Pty Limited |
| 2 | ASX Limited |
| 5 | ASX Clear (Futures) Pty Limited |
| 6 | Australian Securities Exchange Limited |
| 7 | American Stock Exchange Inc |
| 8 | The Amsterdam Stock Exchange |
| 9 | Belgium Futures and Options Exchange (BELFOX) |
| 10 | Board of Trade of the City of Chicago (CBOT) |
| 11 | Board of Trade of Kansas City, Missouri, Inc. (KCBT) |
| 12 | Bolsa de Derivados do Porto (The Portuguese Futures and Options Exchange) (BDP) |
| 13 | Bolsa de Mercadorias & Futuros (Commodities & Futures Exchange, Brazil) (BM & F) |
| 14 | Cantor Financial Futures Exchange (CFFE) |
| 15 | Chicago Mercantile Exchange (CME) |
| 16 | Coffee, Sugar and Cocoa Exchange, Inc. (CSCE) |
| 17 | Commodity Exchange Inc. (COMEX) |
| 18 | Copenhagen Stock Exchange (including FUTOP Clearing Centre (FUTOP)) |
| 19 | Eurex Deutschland |
| 20 | Eurex Zurich |
| 21 | European Options Exchange (EOE) |
| 22 | Financial Futures Exchange Barcelona (MEFF-RF) |
| 23 | Financial Futures Exchange Madrid (MEFF-RV) |
| 24 | Financiele Termijnmarkt Amsterdam N.V. (Financial Futures Market Amsterdam) (FTA) |
| 25 | Frankfurt Stock Exchange |
| 26 | Helsinki Securities and Derivatives Exchange, Clearing House Limited |
| 27 | Hong Kong Futures Exchange Ltd (HKFE) |
| 28 | The International Petroleum Exchange of London Ltd. (IPE) |



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| Item | Body |
|---|---|
| 29 | The International Stock Exchange of the United Kingdom and the Republic of Ireland Limited |
| 30 | Italian Futures Exchange (MIF) |
| 31 | Italian Stock Exchange |
| 32 | Korea Futures Exchange (KOFEX) |
| 33 | Korea Stock Exchange (KSE) |
| 34 | Kuala Lumpur Commodity Exchange (KLCE) |
| 35 | Kuala Lumpur Options and Financial Futures Exchange (KLOFFE) |
| 36 | The London International Financial Futures Exchange Ltd. (LIFFE) |
| 37 | The London Securities and Derivatives Exchange Limited (OMLX) |
| 38 | Malaysia Monetary Exchange (MME) |
| 39 | Marché à Terme International de France (The French International Futures Market) (MATIF) |
| 40 | Marché des Options Négociables de Paris (Paris Traded Options Market) (MONEP) |
| 41 | Mercados de Futuros Financieros, SA (Spanish Financial Futures Market) (MEFFSA) |
| 42 | The Metal Market and Exchange Company Ltd. (London Metal Exchange) (LME) |
| 43 | Mid America Commodity Exchange (MIDAM) |
| 44 | Milan Stock Exchange |
| 45 | Minneapolis Grain Exchange (MGE) |
| 46 | The Montreal Exchange (ME) |
| 47 | NASDAQ National Market |
| 48 | New York Cotton Exchange (NCE) |
| 49 | New York Futures Exchange, Inc. (NYFE) |
| 50 | New York Mercantile Exchange (NYMEX) |
| 51 | New York Stock Exchange Inc |
| 52 | New Zealand Futures & Options Exchange Ltd. (NZFOE) |
| 53 | New Zealand Stock Exchange |
| 54 | OM Stockholm AB (OMS) |
| 55 | Osaka Securities Exchange (OSE) |
| 56 | Oslo Stock Exchange (OSLO) |



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| Item | Body |
|---|---|
| 57 | Paris Bourse |
| 58 | Philadelphia Stock Exchange (PHLX) |
| 59 | Philadelphia Board of Trade (PBOT) |
| 60 | Singapore Commodity Exchange Limited (SICOM) |
| 61 | Singapore Exchange (SGX) |
| 62 | South African Futures Exchange (SAFEX) |
| 63 | The Stock Exchange of Hong Kong Limited |
| 64 | Tokyo Commodity Exchange for Industry (TOCOM) |
| 65 | Tokyo Grain Exchange (TGE) |
| 66 | Tokyo International Futures Exchange (TIFFE) |
| 67 | Tokyo Stock Exchange (TSE) |
| 68 | The Toronto Futures Exchange (TFE) |
| 69 | Toronto Stock Exchange |
| 70 | The Winnipeg Commodity Exchange (WCE) |
| 71 | Wiener Börse AG |
| 72 | Zurich Stock Exchange |
| 73 | A body that performs clearing house functions in relation to a body mentioned in items 5 to 59 (***the second body***) in accordance with the rules of the second body or a law of the country where the second body is situated. |



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# Schedule 6—Payments for market linked income streams

(subregulations 1.05(10) and 1.06(8))

1. Subject to the following clauses, the total amount of the payments mentioned in paragraph 1.05(10)(b) or 1.06(8)(b) is determined using the formula:

$$\frac{AB}{PF}$$

where:

***AB*** means the amount of the market linked annuity account balance, or market linked pension account balance, as the case requires:

(a) on 1 July in the financial year in which the payment is made; or

(b) if that year is the year in which the market linked annuity or pension commences—on the commencement day.

***PF*** means the payment factor set out in Column 3 in the Table in relation to the item in the Table that represents the term of the market linked annuity or pension remaining, expressed in whole years in accordance with clause 5, on:

(a) 1 July in the financial year in which the payment is made; or

(b) if that is the year in which the annuity or pension commences—the commencement day.

2. Payment of the account balance is sufficient to meet the payment for the financial year if, during the year, the account balance becomes less than the lesser of the following amounts:

(a) the amount determined under clause 1;

(b) the balance of the amount determined under clause 1 that remains to be paid for the year.

3. If, in the final year of the annuity or pension, after payment of the amount determined under clause 1, there is a residual balance in



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the account—payment of the account balance must be made within 28 days after:

(a) the end of the term of the annuity or pension; or

(b) if a period is chosen under clause 7—the end of that period.

4. An amount determined under the formula in clause 1 is rounded to the nearest 10 whole dollars.

5. For clause 1, the remaining term of a market linked annuity or pension is rounded as follows:

(a) if the commencement day of the market linked annuity or pension is on or after 1 January in a financial year—rounded up to the nearest whole year;

(b) if the commencement day of the market linked annuity or pension is on or before 31 December in a financial year—rounded down to the nearest whole year.

6. If the commencement day of the pension or annuity is a day other than 1 July—the appropriate factor set out in Column 3 of the Table must be applied proportionally to the number of days in the financial year that include and follow the commencement day in that financial year.

7. If, on 1 July in a financial year (***current year***):

(a) the payment factor that applies to an account balance for a market linked annuity or pension is 1.00; and

(b) the payment factor that applied on 1 July in the previous financial year was not 1.00;

payments made in respect of the current year and the period after (if any) are taken to be determined in accordance with clause 1 if they comply with the following conditions:

(c) payment of the account balance over one of the following periods:

(i) if the remaining term of the annuity or pension is greater than 12 months—that period;

(ii) 12 months;

(d) if payments are made in accordance with paragraph (c)—the provider has no obligation to make any other payment that,



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but for this clause, would have been determined on 1 July in the subsequent financial year.

8. An amount is taken to have been determined in accordance with clause 1 of this Schedule if the amount is:
   (a) not less than the amount determined in accordance with clause 1 of this Schedule, less 10 per cent of that amount; and
   (b) not greater than the amount determined in accordance with clause 1 of this Schedule, plus 10 per cent of that amount.

9. Clause 8 does not apply if clause 10 or 11 applies.

10. For the financial years commencing on 1 July 2008, 1 July 2009 and 1 July 2010, an amount is taken to have been determined in accordance with clause 1 if the amount is:
   (a) not less than 45% of the amount determined in accordance with clause 1; and
   (b) not greater than 110% of the amount determined in accordance with clause 1.

11. For the financial years commencing on 1 July 2011 and 1 July 2012, an amount is taken to have been determined in accordance with clause 1 if the amount is:
   (a) not less than 67.5% of the amount determined in accordance with clause 1; and
   (b) not greater than 110% of the amount determined in accordance with clause 1.

## Table

| Item | Term of annuity or pension remaining rounded in whole years | Payment Factor | Item | Term of annuity or pension remaining rounded in whole years | Payment Factor |
|---|---|---|---|---|---|
| 1 | 70 or more | 26.00 | 7 | 64 | 25.41 |
| 2 | 69 | 25.91 | 8 | 63 | 25.30 |
| 3 | 68 | 25.82 | 9 | 62 | 25.19 |
| 4 | 67 | 25.72 | 10 | 61 | 25.07 |
| 5 | 66 | 25.62 | 11 | 60 | 24.94 |
| 6 | 65 | 25.52 | 12 | 59 | 24.82 |



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| Item | Term of annuity or pension remaining rounded in whole years | Payment Factor |
|---|---|---|
| 13 | 58 | 24.69 |
| 14 | 57 | 24.55 |
| 15 | 56 | 24.41 |
| 16 | 55 | 24.26 |
| 17 | 54 | 24.11 |
| 18 | 53 | 23.96 |
| 19 | 52 | 23.80 |
| 20 | 51 | 23.63 |
| 21 | 50 | 23.46 |
| 22 | 49 | 23.28 |
| 23 | 48 | 23.09 |
| 24 | 47 | 22.90 |
| 25 | 46 | 22.70 |
| 26 | 45 | 22.50 |
| 27 | 44 | 22.28 |
| 28 | 43 | 22.06 |
| 29 | 42 | 21.83 |
| 30 | 41 | 21.60 |
| 31 | 40 | 21.36 |
| 32 | 39 | 21.10 |
| 33 | 38 | 20.84 |
| 34 | 37 | 20.57 |
| 35 | 36 | 20.29 |
| 36 | 35 | 20.00 |
| 37 | 34 | 19.70 |
| 38 | 33 | 19.39 |
| 39 | 32 | 19.07 |
| 40 | 31 | 18.74 |
| 41 | 30 | 18.39 |

| Item | Term of annuity or pension remaining rounded in whole years | Payment Factor |
|---|---|---|
| 42 | 29 | 18.04 |
| 43 | 28 | 17.67 |
| 44 | 27 | 17.29 |
| 45 | 26 | 16.89 |
| 46 | 25 | 16.48 |
| 47 | 24 | 16.06 |
| 48 | 23 | 15.62 |
| 49 | 22 | 15.17 |
| 50 | 21 | 14.70 |
| 51 | 20 | 14.21 |
| 52 | 19 | 13.71 |
| 53 | 18 | 13.19 |
| 54 | 17 | 12.65 |
| 55 | 16 | 12.09 |
| 56 | 15 | 11.52 |
| 57 | 14 | 10.92 |
| 58 | 13 | 10.30 |
| 59 | 12 | 9.66 |
| 60 | 11 | 9.00 |
| 61 | 10 | 8.32 |
| 62 | 9 | 7.61 |
| 63 | 8 | 6.87 |
| 64 | 7 | 6.11 |
| 65 | 6 | 5.33 |
| 66 | 5 | 4.52 |
| 67 | 4 | 3.67 |
| 68 | 3 | 2.80 |
| 69 | 2 | 1.90 |
| 70 | 1 or less | 1.00 |

# Schedule 7—Minimum payment amount for a superannuation income stream

(paragraph 1.05(11A)(a), subparagraph 1.05(11A)(b)(i), paragraph 1.06(9A)(a), subparagraph 1.06(9A)(b)(i) and regulation 1.07D)

1 (1) Subject to clauses 3, 4, 4A and 4B, the amount of payments mentioned in paragraph 1.05(11A)(a) or 1.06(9A)(a) is the amount worked out using the formula:

account balance × percentage factor.

(2) In subclause (1):

***account balance*** means:

(a) the amount of the annuity or pension account balance:

(i) on 1 July in the financial year in which the payment is made; or

(ii) if that year is the year in which the annuity or pension payments commence—on the commencement day; or

(b) if the amount of the annuity or pension account balance under paragraph (a) is less than the withdrawal benefit to which the beneficiary would be entitled if the annuity or pension were to be fully commuted—the amount of the withdrawal benefit.

***percentage factor*** means the percentage factor specified in the item in the table that applies to the beneficiary because of the beneficiary's age on:

(a) 1 July in the financial year in which the payment is made; or

(b) if that is the year in which the annuity or pension payments commence—the commencement day.

2 (1) The amount of payments mentioned in

(a) subparagraph 1.05(11A)(b)(i) and sub-subparagraph 1.05(11A)(b)(ii)(D); and

(b) subparagraph 1.06(9A)(b)(i) and sub-subparagraph 1.06(9A)(b)(ii)(C);

is the amount worked out using the formula:



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purchase price × percentage factor.

(2) In subclause (1):

***purchase price*** means the total amount paid as consideration to purchase the income stream.

***percentage factor*** means the percentage factor specified in the item in the table that applies to the beneficiary because of the beneficiary's age on:

(a) the commencement day; or

(b) the anniversary of the commencement day.

3 For the determination of the minimum total payment in the year in which the commencement day of the annuity or pension occurs, if that day is a day other than 1 July, the applicable value specified in column 3 of the table must be applied proportionally to the number of days in the financial year that include and follow the commencement day.

4 If the commencement day of the annuity or pension is on or after 1 June in a financial year, no payment is required to be made for that financial year.

4A For the financial years commencing on 1 July 2008, 1 July 2009 and 1 July 2010, the amount of payments is half of the amount worked out using the formula in clause 1.

4B For the financial years commencing on 1 July 2011 and 1 July 2012, the amount of payments is 75% of the amount worked out using the formula in clause 1.

5 An amount determined under this Schedule is to be rounded to the nearest 10 whole dollars. If the amount ends in an exact 5 dollars, it is to be rounded up to the next 10 whole dollars.

**Table**

| Item | Age of Beneficiary | Percentage factor |
|---|---|---|
| 1 | Under 65 | 4 |



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| Item | Age of Beneficiary | Percentage factor |
|---|---|---|
| 2 | 65—74 | 5 |
| 3 | 75—79 | 6 |
| 4 | 80—84 | 7 |
| 5 | 85—89 | 9 |
| 6 | 90—94 | 11 |
| 7 | 95 or more | 14 |



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# 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

Endnotes about misdescribed amendments and other matters are included in a compilation only as necessary.

**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.

**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 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 amendment is set out in the endnotes.



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## Endnote 2—Abbreviation key

A = Act
ad = added or inserted
am = amended
amdt = amendment
c = clause(s)
C[x] = Compilation No. x
Ch = Chapter(s)
def = definition(s)
Dict = Dictionary
disallowed = disallowed by Parliament
Div = Division(s)
exp = expires/expired or ceases/ceased to have effect
F = Federal Register of Legislative Instruments
gaz = gazette
LI = Legislative Instrument
LIA = *Legislative Instruments Act 2003*
(md) = misdescribed amendment
mod = modified/modification
No. = Number(s)
o = order(s)
Ord = Ordinance
orig = original
par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
pres = present
prev = previous
(prev…) = previously
Pt = Part(s)
r = regulation(s)/rule(s)
Reg = Regulation/Regulations
reloc = relocated
renum = renumbered
rep = repealed
rs = repealed and substituted
s = section(s)/subsection(s)
Sch = Schedule(s)
Sdiv = Subdivision(s)
SLI = Select Legislative Instrument
SR = Statutory Rules
Sub-Ch = Sub-Chapter(s)
SubPt = Subpart(s)
underlining = whole or part not commenced or to be commenced

## Endnote 3—Legislation history

| Number and year | FRLI registration | Commencement | Application, saving and transitional provisions |
|---|---|---|---|
| 1994 No. 57 | 11 Mar 1994 | Div. 2.2 (rr. 2.08–2.11), Subdiv. 2.8.2 (rr. 2.52, 2.53), rr. 3.10–3.12, Div. 6.5 (r. 6.30), Parts 9 and 10 (rr. 9.01–10.06), r. 11.08 and Part 12 (rr. 12.01–12.20): 1 July 1994<br>Remainder: 11 Mar 1994 | |
| 1994 No. 189 | 16 June 1994 | r. 4: 1 July 1994<br>Remainder: 16 June 1994 | — |
| 1994 No. 432 | 23 Dec 1994 | 23 Dec 1994 | — |
| 1995 No. 47 | 23 Mar 1995 | 23 Mar 1995 | — |
| 1995 No. 64 | 5 Apr 1995 | rr. 8, 18, 20, 21 and 23: 1 July 1995<br>Remainder: 5 Apr 1995 | — |
| 1995 No. 142 | 15 June 1995 | 1 July 1995 | — |
| 1995 No. 158 | 29 June 1995 | 1 July 1995 | — |
| 1995 No. 159 | 29 June 1995 | rr. 22 and 25: 29 June 1995<br>Remainder: 1 July 1995 | — |
| 1995 No. 240 | 11 Aug 1995 | 11 Aug 1995 | — |
| 1995 No. 293 | 10 Oct 1995 | 10 Oct 1995 | r. 3 |
| 1995 No. 384 | 6 Dec 1995 | r. 5: 1 July 1996<br>Remainder: 6 Dec 1995 | — |
| 1995 No. 430 | 22 Dec 1995 | rr. 4 and 5: 9 Jan 1996 (*see* r. 1)<br>Remainder: 22 Dec 1995 | — |
| 1996 No. 44 | 17 Apr 1996 | 17 Apr 1996 | — |
| 1996 No. 57 | 15 May 1996 | 15 May 1996 | — |
| 1996 No. 122 | 28 June 1996 | 28 June 1996 | — |
| 1996 No. 344 | 24 Dec 1996 | 30 Dec 1996 | rr. 13 and 14 |
| 1997 No. 69 | 26 Mar 1997 | 26 Mar 1997 | — |

## Endnote 3—Legislation history

| Number and year | FRLI registration | Commencement | Application, saving and transitional provisions |
|---|---|---|---|
| 1997 No. 117 | 29 May 1997 | rr. 9.5, 10.5 and 15.1: 1 Oct 1997<br>Remainder: 1 July 1997 | r. 57 |
| 1997 No. 152 | 26 June 1997 | 1 July 1997 | r. 6 |
| 1997 No. 153 | 26 June 1997 | 1 July 1997 | r. 5 |
| 1997 No. 221 | 27 Aug 1997 | 27 Aug 1997 | — |
| 1997 No. 243 | 10 Sept 1997 | 10 Sept 1997 | — |
| 1997 No. 293 | 16 Oct 1997 | 16 Oct 1997 | — |
| 1997 No. 309 | 5 Nov 1997 | 5 Nov 1997 | — |
| 1997 No. 343 | 9 Dec 1997 | 9 Dec 1997 | r. 5 |
| 1997 No. 415 | 24 Dec 1997 | 24 Dec 1997 | r. 3 |
| 1998 No. 76 | 5 May 1998 | 5 May 1998 | — |
| 1998 No. 83 | 5 May 1998 | r. 15: 1 Nov 1998<br>Remainder: 5 May 1998 | — |
| 1998 No. 108 | 27 May 1998 | 27 May 1998 | — |
| 1998 No. 175 | 30 June 1998 | 30 June 1998 | — |
| 1998 No. 177 | 30 June 1998 | r. 4: 1 July 1998<br>Remainder: 1 Jan 1998 | — |
| 1998 No. 193 | 30 June 1998 | 1 July 1998 | — |
| 1998 No. 240 | 22 July 1998 | 22 July 1998 | — |
| 1998 No. 312 | 19 Nov 1998 | 19 Nov 1998 | r. 4 |
| 1999 No. 14 | 11 Feb 1999 | 11 Feb 1999 | — |
| 1999 No. 31 | 2 Mar 1999 | 2 Mar 1999 | — |
| 1999 No. 115 | 17 June 1999 | Schedule 2: 28 June 1999 (*see* r. 2(2))<br>Schedule 3: 1 July 1999<br>Remainder: 17 June 1999 | — |
| 1999 No. 239 | 20 Oct 1999 | Schedule 2: 1 Nov 1999<br>Schedule 3: 1 July 2000<br>Remainder: 20 Oct 1999 | r. 4 |
| 1999 No. 317 | 15 Dec 1999 | 15 Dec 1999 | — |
| 1999 No. 356 | 22 Dec 1999 | 22 Dec 1999 | — |
| 2000 No. 119 | 15 June 2000 | 15 June 2000 | — |



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## Endnote 3—Legislation history

| Number and year | FRLI registration | Commencement | Application, saving and transitional provisions |
|---|---|---|---|
| 2000 No. 151 | 28 June 2000 | 28 June 2000 | — |
| 2000 No. 185 | 12 July 2000 | 12 July 2000 | r. 4 |
| 2000 No. 280 | 18 Oct 2000 | 1 July 2000 | — |
| 2000 No. 281 | 18 Oct 2000 | rr. 1–3: 18 Oct 2000<br>Remainder: 1 July 1999 | — |
| 2001 No. 37 | 1 Mar 2001 | 1 Mar 2001 | — |
| 2001 No. 352 | 21 Dec 2001 | 21 Dec 2001 | r. 4 |
| 2001 No. 353 | 21 Dec 2001 | 28 Dec 2002 | — |
| 2002 No. 21 | 21 Feb 2002 | 11 Mar 2002 (*see* r. 2 and *Gazette* 2001, No. GN42) | — |
| 2002 No. 91 | 9 May 2002 | 1 July 2002 | — |
| 2002 No. 150 | 27 June 2002 | 1 July 2002 | — |
| 2002 No. 171 | 3 July 2002 | 3 July 2002 | — |
| 2002 No. 200 | 29 Aug 2002 | 29 Aug 2002 | — |
| 2002 No. 353 | 20 Dec 2002 | 28 Dec 2002 (*see* r. 2) | — |
| 2003 No. 42 | 27 Mar 2003 | 27 Mar 2003 | — |
| 2003 No. 170 | 2 July 2003 | 2 July 2003 | — |
| 2003 No. 171 | 2 July 2003 | 1 Oct 2003 | r. 4 |
| 2003 No. 196 | 31 July 2003 | Note: disallowed by the Senate on 18 September 2003 | — |
| 2003 No. 251 | 10 Oct 2003 | 1 July 2004 | — |
| 2004 No. 12 | 20 Feb 2004 | 20 Feb 2004 | — |
| 2004 No. 84 | 12 May 2004 | 12 May 2004 | — |
| 2004 No. 113 | 3 June 2004 | rr. 1–3 and Schedule 1: 1 July 2004<br>Remainder: 1 July 2006 | — |
| 2004 No. 148 | 25 June 2004 | rr. 1–3 and Schedule 1: 1 July 2004<br>Schedule 2: 1 Sept 2004<br>Remainder: 20 Sept 2004 | — |
| 2004 No. 152 | 25 June 2004 | 25 June 2004 | — |



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## Endnote 3—Legislation history

| Number and year | FRLI registration | Commencement | Application, saving and transitional provisions |
|---|---|---|---|
| 2004 No. 153 | 25 June 2004 | rr. 1–3 and Schedule 1: 25 June 2004<br>Remainder: 1 July 2004 | — |
| 2004 No. 154 | 25 June 2004 | 1 July 2004 | — |
| 2004 No. 155 | 25 June 2004 | 25 June 2004 | — |
| 2004 No. 249 | 12 Aug 2004 | 20 Sept 2004 | — |
| 2004 No. 349 | 8 Dec 2004 | 1 July 2004 | — |
| 2004 No. 404 | 23 Dec 2004 | rr. 1–3 and Schedule 1: 1 Oct 2003<br>Remainder: 20 Sept 2004 | — |
| 2005 No. 34 | 14 Mar 2005 (*see* F2005L00635) | 1 July 2005 | — |
| 2005 No. 56 | 4 Apr 2005 (*see* F2005L00729) | 1 July 2005 | — |
| 2005 No. 142 | 16 June 2005 (*see* F2005L01457) | 1 July 2005 | — |
| 2005 No. 143 | 17 June 2005 (*see* F2005L01452) | 18 June 2005 | — |
| 2005 No. 218 | 7 Oct 2005 (*see* F2005L02918) | rr. 1–3 and Schedule 1 [items 33–38]: 8 Oct 2005 | — |
| 2005 No. 261 | 14 Nov 2005 (*see* F2005L03446) | 15 Nov 2005 | — |
| 2005 No. 332 | 20 Dec 2005 (*see* F2005L03987) | rr. 1–3 and Schedule 1: 21 Dec 2005<br>Remainder: 1 July 2006 | — |
| 2005 No. 333 | 20 Dec 2005 (*see* F2005L04028) | rr. 1–3 and Schedule 1: 21 Dec 2005<br>Remainder: 1 Jan 2006 | — |
| 2005 No. 334 | 20 Dec 2005 (*see* F2005L04025) | rr. 1–3 and Schedule 1: 21 Dec 2005<br>Remainder: 1 Jan 2006 | — |
| 2005 No. 335 | 20 Dec 2005 (*see* F2005L04047) | 21 Dec 2005 | r. 4 |



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## Endnote 3—Legislation history

| Number and year | FRLI registration | Commencement | Application, saving and transitional provisions |
|---|---|---|---|
| 2006 No. 189 | 17 July 2006 (*see* F2006L02318) | 18 July 2006 | — |
| 2007 No. 74 | 2 Apr 2007 (*see* F2007L00820) | rr. 1–3 and Schedule 1: 3 Apr 2007<br>r. 4 and Schedule 2: 5 Apr 2007<br>Remainder: 1 July 2007 | — |
| 2007 No. 105 | 27 Apr 2007 (*see* F2007L01127) | 1 July 2007 | — |
| 2007 No. 204 | 29 June 2007 (*see* F2007L01891) | 1 July 2007 | — |
| 2007 No. 331 | 28 Sept 2007 (*see* F2007L03806) | 29 Sept 2007 | — |
| 2007 No. 343 | 8 Oct 2007 (*see* F2007L03906) | rr. 1–3 and Schedule 1: 24 Sept 2007 (*see* r. 2(a))<br>Schedule 2: 25 Sept 2008 (*see* r. 2(b)) | — |
| **as amended by** | | | |
| 2008 No. 133 | 25 June 2008 (*see* F2008L02174) | 4 Oct 2007 | — |
| 2008 No. 9 | 15 Feb 2008 (*see* F2008L00373) | 16 Feb 2008 | — |
| 2008 No. 134 | 25 June 2008 (*see* F2008L02173) | 4 Oct 2007 | r. 2(2) |
| 2008 No. 171 | 8 Aug 2008 (*see* F2008L02956) | 9 Aug 2008 | — |
| 2008 No. 282 | 17 Dec 2008 (*see* F2008L04665) | rr. 1–3 and Schedule 1: 18 Dec 2008 (*see* r. 2(a) and F2008L04636)<br>r. 4 and Schedule 2: 1 Apr 2009<br>r. 5 and Schedule 3: 1 July 2009 | — |



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## Endnote 3—Legislation history

| Number and year | FRLI registration | Commencement | Application, saving and transitional provisions |
|---|---|---|---|
| 2009 No. 15 | 6 Feb 2009 (*see* F2009L00258) | rr. 1–3 and Schedule 1: 7 Feb 2009<br>r. 4 and Schedule 2: 1 Apr 2009 | — |
| 2009 No. 46 | 16 Mar 2009 (*see* F2009L00983) | 17 Mar 2009 | — |
| 2009 No. 71 | 1 May 2009 (*see* F2009L01485) | 2 May 2009 | — |
| 2009 No. 106 | 5 June 2009 (*see* F2009L02156) | 6 June 2009 | — |
| 2009 No. 295 | 2 Nov 2009 (*see* F2009L04000) | 3 Nov 2009 | — |
| 2009 No. 389 | 16 Dec 2009 (*see* F2009L04513) | 17 Dec 2009 | — |
| 2010 No. 4 | 11 Feb 2010 (*see* F2010L00299) | 1 July 2007 | — |
| 2010 No. 187 | 30 June 2010 (*see* F2010L01814) | 1 July 2010 | — |
| 2010 No. 237 | 21 July 2010 (*see* F2010L02058) | 22 July 2010 | — |
| 2011 No. 83 | 3 June 2011 (*see* F2011L00936) | 4 June 2011 | — |
| 2011 No. 130 | 30 June 2011 (*see* F2011L01360) | 1 July 2011 | — |
| 2011 No. 146 | 8 Aug 2011 (*see* F2011L01613) | 9 Aug 2011 | — |
| 2011 No. 193 | 21 Oct 2011 (*see* F2011L02103) | 31 Oct 2011 | — |
| 2011 No. 278 | 9 Dec 2011 (*see* F2011L02615) | 1 Jan 2012 (*see* r. 2) | — |
| 2012 No. 2 | 13 Feb 2012 (*see* F2012L00273) | 14 Feb 2012 | — |
| 2012 No. 183 | 6 Aug 2012 (*see* F2012L01654) | 7 Aug 2012 | — |



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## Endnote 3—Legislation history

| Number and year | FRLI registration | Commencement | Application, saving and transitional provisions |
|---|---|---|---|
| 2012 No. 203 | 20 Aug 2012 (*see* F2012L01710) | 21 Aug 2012 | — |
| 2012 No. 316 | 10 Dec 2012 (*see* F2012L02386) | 11 Dec 2012 | — |
| 2012 No. 317 | 11 Dec 2012 (*see* F2012L02407) | ss. 1–4 and Schedule 1: 29 Nov 2012 (*see* s. 2(a))<br>Schedule 2: 1 July 2013 | — |
| 2012 No. 330 | 11 Dec 2012 (*see* F2012L02408) | 31 Jan 2013 | — |
| 14, 2013 | 18 Feb 2013 ( F2013L00212) | 19 Feb 2013 | — |
| 26, 2013 | 4 Mar 2013 (F2013L00395) | Sch 3: 1 July 2013 | — |
| 61, 2013 | 30 Apr 2013 (F2013L00707) | Sch 2 (items 6–18): 1 July 2013 | — |
| 86, 2013 | 16 May 2013 (F2013L00783) | 1 July 2013 | — |
| 105, 2013 | 30 May 2013 (F2013L00872) | 1 July 2013: (s 2 and *Gazette* 2013, No GN25) | — |
| 152, 2013 | 28 June 2013 (F2013L01264) | Sch 1 (item 22): 1 July 2013 | — |
| 155, 2013 | 28 June 2013 (F2013L01246) | Sch 1 (items 90–104) and Sch 2 (items 6–20): 1 July 2013 | — |
| 278, 2013 | 16 Dec 2013 (F2013L02118) | Sch 1 (items 18–42): 17 Dec 2013 | — |
| 127, 2014 | 26 Aug 2014 (F2014L01133) | Sch 1, 2, 3 (item 2) and Sch 4–6: 27 Aug 2014 (s 2) | — |
| 211, 2014 | 16 Dec 2014 (F2014L01718) | Sch 1: 17 Dec 2014 (s 2) | — |
| 79, 2015 | 1 June 2015 (F2015L00773) | Sch 1 (items 8–11, 14–18): 2 June 2015 (s 2 items 4, 6)<br>Sch 1 (items 12, 13): 17 Dec 2013 (s 2 item 5) | — |



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## Endnote 3—Legislation history

| Act | Number and year | Assent | Commencement | Application, saving and transitional provisions |
|---|---|---|---|---|
| Taxation Laws Amendment Act (No. 2) 1995 | 169, 1995 | 16 Dec 1995 | Sch 7: 16 Dec 1995 | Sch. 7 (item 3) |
| Tax Laws Amendment (2012 Measures No. 6) Act) 2013 | 84, 2013 | 28 June 2013 | Sch 8 (items 8–16): 1 July 2007 (s 2(1) item 3) | — |



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# Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| **Part 1** | |
| r. 1.01 | rs. 1998 No. 312 |
| r. 1.03 | am. 1994 No. 189; 1995 Nos. 64, 159 and 384; 1996 No. 344; 1997 Nos. 117, 293 and 309; 1998 Nos. 83, 193 and 312; 1999 Nos. 14 and 239; 2000 No. 280; 2001 No. 353; 2002 Nos. 150 and 353; 2003 No. 251; 2004 Nos. 12, 148, 153 and 249; 2005 Nos. 218 and 334; 2007 Nos. 74 and 343; 2008 No. 171; 2009 No. 71; 2012 No. 330; Nos. 86 and 155, 2013; No 127, 2014 |
| r. 1.03A | ad. 1995 No. 64 |
| | am. 1995 No. 159; 1997 No. 117; 1999 Nos. 14 and 239; 2007 No. 74; 2012 No. 316 |
| Note to r. 1.03A(3) | am. 1999 Nos. 14 and 317 |
| | rs. 2002 No. 200 |
| r. 1.03AA | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2003 No. 251 |
| r. 1.03AAA | ad. No. 155, 2013 |
| r. 1.03AB | ad. 2002 No. 353 |
| r. 1.03B | ad. 2003 No. 251 |
| | rep. No. 86, 2013 |
| r. 1.03C | ad. No. 26, 2013 |
| r. 1.04 | am. 1994 No. 432; 1995 Nos. 240 and 430; 1996 Nos. 122 and 344; 1997 No. 117; 1998 Nos. 83 and 193; 1999 No. 239; 2000 Nos. 185 and 280; 2001 No. 352; 2007 Nos. 74 and 343; 2011 No. 146; 2012 No. 330; No. 155, 2013 |
| Note 1 to r. 1.04(5) | ad. 2000 No. 280 |
| Note 2 to r. 1.04(5) | ad. 2000 No. 280 |
| Notes to r. 1.04(8) | rep. 2000 No. 280 |
| r. 1.04AAAA | ad. 2005 No. 261 |
| r. 1.04AAA | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 Nos. 113 and 153; 2005 No. 332 |

## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 1.04A | ad. 1999 No. 239 |
| r. 1.04AA | ad. 1999 No. 356 |
| | am. 2000 No. 119 |
| **Part 1A** | |
| Part 1A | ad. 1994 No. 189 |
| **Division 1A.1** | |
| r. 105A | ad. 2009 No. 106 |
| r. 1.05 | ad. 1994 No. 189 |
| | am. 1997 No. 309; 1998 Nos. 193 and 312; 2002 No. 150; 2003 No. 171; 2004 Nos. 148, 249 and 404; 2005 Nos. 332 and 333; 2007 Nos. 74, 105 and 204; 2008 No. 282; 2009 No. 106; 2010 No. 4; No 278, 2013 |
| r. 1.06 | ad. 1994 No. 189 |
| | am. 1997 No. 309; 1998 Nos. 193 and 312; 1999 No. 239; 2001 No. 353; 2002 Nos. 150 and 353; 2003 No. 171; 2004 Nos. 148, 249 and 404; 2005 No. 333; 2007 No. 74; 2007 Nos. 74, 105 and 204; 2008 No. 282; 2009 No. 106; No 278, 2013 |
| r. 1.07 | ad. 1994 No. 189 |
| r. 1.07A | ad. 2003 No. 171 |
| | am. 2004 No. 404; 2005 No. 333; 2007 Nos. 74 and 105; 2009 No. 106 |
| r. 1.07B | ad. 2003 No. 171 |
| | am. 2007 No. 74; 2010 No. 4 |
| r. 1.07C | ad. 2004 No. 148 |
| | am. 2004 No. 404; 2007 No. 74; 2009 No. 106; 2010 No. 4 |
| r. 1.07D | ad. 2007 No. 74 |
| | am. 2009 No. 106 |
| **Division 1A.2** | |
| r. 1.08 | ad. 1994 No. 189 |
| | am. 1997 No. 309; 1998 No. 193; 1999 No. 239; 2002 No. 353; 2007 No. 74 |
| **Part 2** | |
| Heading to Part 2 | rs. 2002 No. 21 |
| **Division 2.1** | |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 2.01 | am. 1997 Nos. 117 and 309; 1998 No. 193; 1999 Nos. 115 and 239; 2002 No. 21 |
| r. 2.03 | am. 1994 No. 189; 2002 No. 21 |
| r. 2.04 | am. 1999 No. 14; 2002 Nos. 21 and 171 |
| r. 2.05 | am. 1995 Nos. 64 and 384; 1997 No. 117; 1999 No. 14; 2001 No. 353 |
| | rep. 2002 No. 21 |
| | ad. 2002 No. 171 |
| | am. 2002 No. 353 |
| rr. 2.06, 2.07 | rep. 2002 No. 21 |
| Division 2.2 | rep. 2002 No. 21 |
| r. 2.08 | rs. 1995 No. 159 |
| | am. 1997 No. 117; 1998 No. 83 |
| | rep. 2002 No. 21 |
| Notes to r. 2.08 | am. 1995 No. 159 |
| | rep. 2002 No. 21 |
| Note 2 to r. 2.08 | rs. 1998 No. 83 |
| | rep. 2002 No. 21 |
| Note 4 to r. 2.08 | rs. 1997 No. 117 |
| | rep. 2002 No. 21 |
| r. 2.09 | am. 1995 No. 159 |
| | rep. 2002 No. 21 |
| r. 2.10 | am. 1995 No. 159; 1997 No. 117; 1999 No. 239 |
| | rep. 2002 No. 21 |
| r. 2.11 | am. 1995 No. 159; 1999 No. 239 |
| | rep. 2002 No. 21 |
| Heading to r. 2.11A | am. 1997 No. 117 |
| | rep. 2002 No. 21 |
| r. 2.11A | ad. 1995 No. 159 |
| | am. 1997 No. 117; 1999 No. 14 |
| | rep. 2002 No. 21 |
| Div. 2.3 of Part 2 | rep. 2002 No. 21 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 2.12 | am. 1995 No. 159; 1997 No. 117; 1999 No. 14 |
| | rep. 2002 No. 21 |
| r. 2.13 | am. 1995 No. 64 |
| | rep. 2002 No. 21 |
| r. 2.14 | am. 1995 No. 64; 1999 No. 14 |
| | rep. 2002 No. 21 |
| r. 2.14A | ad. 1997 No. 117 |
| | rep. 2002 No. 21 |
| r. 2.15 | rep. 2002 No. 21 |
| r. 2.16 | am. 1995 No. 159; 1997 No. 117; 1999 No. 239 |
| | rep. 2002 No. 21 |
| r. 2.16A | ad. 1997 No. 117 |
| | rep. 2002 No. 21 |
| **Division 2.4** | |
| **Subdivision 2.4.1** | |
| r. 2.17 | am. 2002 Nos. 21 and 171 |
| r. 2.18 | am. 1995 No. 159; 1999 No. 239; 2002 No. 21 |
| r. 2.19 | am. 1998 No. 193 |
| | rep. 2002 No. 21 |
| rr. 2.20, 2.21 | rep. 2002 No. 21 |
| Subdiv. 2.4.2 of Div. 2.4 | rep. 2002 No. 21 |
| r. 2.22 | am. 1997 No. 117 |
| | rep. 2002 No. 21 |
| r. 2.23 | am. 1995 Nos. 158 and 159; 1997 No. 117; 1999 No. 239 |
| | rep. 2002 No. 21 |
| r. 2.24 | am. 1997 Nos. 117 and 309; 1999 No. 239 |
| | rep. 2002 No. 21 |
| rr. 2.24A, 2.24B | ad. 1997 No. 117 |
| | rep. 2002 No. 21 |
| r. 2.24C | ad. 1999 No. 115 |
| | rep. 2002 No. 21 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 2.25 | am. 1997 No. 309 |
| | rep. 2002 No. 21 |
| r. 2.26 | rep. 2002 No. 21 |
| r. 2.26A | ad. 1995 No. 64 |
| | am. 1997 No. 309 |
| | rep. 2002 No. 21 |
| r. 2.26B | ad. 1995 No. 64 |
| | am. 1995 No. 159 |
| | rep. 2002 No. 21 |
| **Subdivision 2.4.3** | |
| Heading to Subdiv. 2.4.3 | rs. 2002 No. 21 |
| r. 2.27 | rep. 2002 No. 21 |
| r. 2.28 | am. 1997 No. 117 |
| | rep. 2002 No. 21 |
| r. 2.29 | am. 1995 Nos. 158 and 293; 1997 No. 309; 1998 Nos. 83 and 193 |
| | rs. 2002 No. 21 |
| **Division 2.5** | |
| Div. 2.5 of Part 2 | rep. 2002 No. 21 |
| | ad. 2002 No. 171 |
| Heading to r. 2.30 | rs. 1999 No. 239 |
| | rep. 2002 No. 21 |
| | ad. 2002 No. 171 |
| r. 2.30 | am. 1997 No. 309; 1999 No. 239 |
| | rep. 2002 No. 21 |
| | ad. 2002 No. 171 |
| r. 2.31 | rs. 1998 No. 108 |
| | rep. 2002 No. 21 |
| | ad. 2002 No. 171 |
| r. 2.32 | am. 1995 No. 159 |
| | rep. 2002 No. 21 |
| | ad. 2002 No. 171 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 2.33 | am. 1995 No. 158 |
| | rep. 2002 No. 21 |
| | ad. 2002 No. 171 |
| | am. No. 155, 2013 |
| rr. 2.34, 2.35 | rep. 2002 No. 21 |
| r. 2.36 | am. 1995 No. 158; 1997 No. 117; 1998 No. 193; 1999 Nos. 14 and 239 |
| | rep. 2002 No. 21 |
| r. 2.36A | ad. 1995 No. 159 |
| | am. 1997 No. 117; 1999 No. 14 |
| | rep. 2002 No. 21 |
| **Division 2.5A** | |
| Div. 2.5A of Part 2 | ad. 2001 No. 353 |
| r. 2.36B | ad. 2001 No. 353 |
| r. 2.36C | ad. 2001 No. 353 |
| | am. 2002 No. 353 |
| r. 2.36D | ad. 2001 No. 353 |
| | am. 2002 No. 353 |
| r. 2.36E | ad. 2002 No. 353 |
| | am. 2004 No. 153 |
| **Division 2.6** | |
| Div. 2.6 of Part 2 | rep. 2002 No. 21 |
| | ad. No. 155, 2013 |
| r. 2.37 | rep. 2002 No. 21 |
| | ad. No. 155, 2013 |
| r. 2.38 | rep. 2002 No. 21 |
| | ad. No. 155, 2013 |
| r. 2.39 | rep. 2002 No. 21 |
| r. 2.40 | am. 1997 No. 117 |
| | rep. 2002 No. 21 |
| r. 2.41 | am. 1998 No. 83; 1999 No. 239 |
| | rep. 2002 No. 21 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| Heading to Div. 2.6A | am. 1998 No. 83 |
| | rep. 2002 No. 21 |
| Div. 2.6A of Part 2 | ad. 1997 No. 117 |
| | rep. 2002 No. 21 |
| r. 2.41A | am. 1998 No. 83 |
| | rep. 2002 No. 21 |
| r. 2.41B | rs. 1998 No. 83 |
| | rep. 2002 No. 21 |
| Div. 2.7 of Part 2 | rep. 2002 No. 21 |
| r. 2.42 | am. 1995 Nos. 64 and 159 |
| | rep. 2002 No. 21 |
| r. 2.43 | am. 1995 No. 158 |
| | rep. 2002 No. 21 |
| r. 2.44 | rep. 2002 No. 21 |
| r. 2.45 | am. 1997 No. 117 |
| | rep. 2002 No. 21 |
| r. 2.46 | am. 1995 No. 158; 1997 No. 117; 1999 No. 239 |
| | rep. 2002 No. 21 |
| r. 2.47 | am. 1997 No. 309; 1999 No. 239 |
| | rep. 2002 No. 21 |
| r. 2.48 | am. 1997 No. 117; 1999 No. 14 |
| | rep. 2002 No. 21 |
| r. 2.48A | ad. 1995 No. 64 |
| | am. 1997 No. 309 |
| | rep. 2002 No. 21 |
| Div. 2.7A of Part 2 | ad. 1995 No. 64 |
| | rep. 2002 No. 21 |
| rr. 2.48B, 2.48C | ad. 1995 No. 64 |
| | rep. 2002 No. 21 |
| Div. 2.8 of Part 2 | rep. 2002 No. 21 |
| rr. 2.49–2.54 | rep. 2002 No. 21 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 2.55 | am. 1998 No. 193 |
| | rep. 2002 No. 21 |
| rr. 2.56–2.63 | rep. 2002 No. 21 |
| r. 2.64 | am. 1998 No. 193 |
| | rep. 2002 No. 21 |
| rr. 2.65–2.67 | rep. 2002 No. 21 |
| **Part 3** | |
| r. 3.01 | rs. 1994 No. 432 |
| | am. 1995 No. 430 |
| | rs. 1997 No. 293 |
| | am. 2001 No. 353; 2002 Nos. 150 and 353; 2004 No. 153; 2005 No. 334 |
| Heading to r. 3.02 | am. 1997 No. 69 |
| r. 3.02 | am. 1997 No. 69 |
| | rep. 2004 No. 113 |
| r. 3.03 | am. Act No. 169, 1995; 2004 No. 113 |
| | rep. 2004 No. 113 |
| r. 3.04A | ad. 1994 No. 432 |
| r. 3.09A | ad. 1995 No. 159 |
| | rs. 1999 No. 14 |
| | rep. 2002 No. 21 |
| r. 3.09B | ad. 1995 No. 159 |
| | rep. 2002 No. 21 |
| r. 3.10 | am. 1994 No. 189; 1995 No. 158; 1998 No. 193; 2002 No. 21 |
| r. 3.10A | ad. 1999 No. 14 |
| | rep. 2002 No. 21 |
| r. 3.11 | rs. 2002 No. 21 |
| r. 3.12 | am. 1999 No. 115 |
| | rep. 2002 No. 21 |
| r. 3.13 | ad. 1995 No. 159 |
| | rep. 2002 No. 21 |
| **Part 3A** | |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| Part 3A | ad. 2004 No. 113 |
| **Division 3A.1** | |
| r. 3A.01 | ad. 2004 No. 113 |
| r. 3A.02 | ad. 2004 No. 113 |
| r. 3A.03 | ad. 2004 No. 113 |
| Note to r. 3A.03(2) | am. 2005 No. 335 |
| | rep. No. 155, 2013 |
| r. 3A.03A | ad. 2005 No. 335 |
| Div. 3A.2 of Part 3A | rep. No. 155, 2013 |
| r. 3A.04 | ad. 2004 No. 113 |
| | am. 2005 No. 335 |
| | rep. No. 155, 2013 |
| **Division 3A.3** | |
| Div. 3A.3 of Part 3A | ad. 2004 No. 154 |
| r. 3A.05 | ad. 2004 No. 154 |
| | am. 2005 No. 335 |
| r. 3A.06 | ad. 2004 No. 154 |
| **Division 3A.4** | |
| Div. 3A.4 of Part 3A | ad. 2008 No. 171 |
| r. 3A.07 | ad. 2008 No. 171 |
| **Part 3B** | |
| Part 3B | ad. 2012 No. 317 |
| r. 3B.01 | ad. 2012 No. 317 |
| r. 3B.02 | ad. 2012 No. 317 |
| r. 3B.03 | ad. 2012 No. 317 |
| **Part 4** | |
| **Division 4.1** | |
| r. 4.01 | am. 2002 No. 21 |
| | rs. No. 155, 2013 |
| r. 4.02 | rs. No. 155, 2013 |
| Note to r. 4.02 | ad. 2011 No. 146 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| | rep. No. 155, 2013 |
| r. 4.02A | ad. No. 155, 2013 |
| r. 4.02AA | ad. No. 155, 2013 |
| r. 4.03 | am. 1994 No. 189; 1999 No. 239 |
| r. 4.04 | am. 1994 No. 189; 1999 No. 239 |
| r. 4.05 | am. 1994 No. 189; 1999 No. 239 |
| Div. 4.1A of Part 4 | ad. 2004 No. 113 |
| | rep. No. 155, 2013 |
| r. 4.07A | ad. 2004 No. 113 |
| | rep. No. 155, 2013 |
| r. 4.07B | ad. 2004 No. 113 |
| | rep. No. 155, 2013 |
| **Division 4.2** | |
| r. 4.07C | ad. No. 26, 2013 |
| r. 4.07D | ad. No. 26, 2013 |
| r. 4.07E | ad. No. 26, 2013 |
| r. 4.08 | am. 1998 No. 83 |
| r. 4.08A | ad. 2001 No. 37 |
| r. 4.09 | am. 1994 No. 189; 1995 No. 384; 2012 No. 183; No. 155, 2013 |
| r. 4.09A | ad. 2012 No. 183 |
| r. 4.10 | am. 1998 No. 193; 1999 No. 239 |
| r. 4.10A | ad. 2004 No. 113 |
| | am. 2004 No. 113 |
| r. 4.11 | am. 1998 No. 193 |
| r. 4.11A | ad. 2004 No. 113 |
| | am. 2004 No. 113 |
| r. 4.12 | ad. 1995 No. 142 |
| | am. 1997 No. 117; 1998 No. 193; 1999 Nos. 14 and 239 |
| r. 4.13 | ad. 1995 No. 158 |
| | am. 2001 No. 353 |
| r. 4.14 | ad. 2004 No. 113 |



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| Provision affected | How affected |
|---|---|
| | rep. No. 155, 2013 |
| r. 4.15 | ad. 2004 No. 113 |
| | rep. No. 155, 2013 |
| r. 4.16 | ad. 2004 No. 113 |
| | rep. No. 155, 2013 |
| r. 4.17 | ad. 2004 No. 113 |
| | rep. No. 155, 2013 |
| Part 4A | ad. 2002 No. 150 |
| | rep. 2004 No. 148 |
| rr. 4A.01–4A.04 | ad. 2002 No. 150 |
| | rep. 2004 No. 148 |
| r. 4A.05 | ad. 2002 No. 150 |
| | am. 2002 No. 353 |
| | rep. 2004 No. 148 |
| r. 4A.06 | ad. 2002 No. 150 |
| | rep. 2004 No. 148 |
| r. 4A.07 | ad. 2002 No. 150 |
| | rep. 2004 No. 148 |
| **Part 5** | |
| Heading to Part 5 | rs. 1995 No. 64 |
| **Division 5.1** | |
| r. 5.01 | am. 1994 No. 57; 1995 Nos. 159 and 384; 1997 Nos. 117 and 309; 1998 Nos. 83 and 193; 1999 No. 14; 2002 No. 200; 2004 Nos. 12 and 152; 2005 No. 218; 2007 No.74; 2008 No. 282 |
| r. 5.01A | ad. 1994 No. 189 |
| | am. 1997 No. 309 |
| r. 5.01B | ad. 1995 No. 64 |
| Note to r. 5.01B | rs. No. 86, 2013 |
| r. 5.02 | am. 1995 Nos. 47 and 64; 2001 No. 353; No. 86, 2013 |
| r. 5.02A | ad. 1995 No. 159 |
| | rep. No. 86, 2013 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 5.02B | ad. 1997 No. 309 |
| r. 5.02C | ad. 1997 No. 309 |
| r. 5.03 | am. 1994 No. 189; 1995 No. 64; 1998 No. 175; No. 86, 2013 |
| **Division 5.2** | |
| r. 5.04 | am. 2001 No. 353; 2004 Nos. 12 and 84; 2007 No. 105 |
| r. 5.06 | am. 1997 No. 117; 2005 No. 334 |
| r. 5.06A | ad. 1997 No. 117 |
| r. 5.06B | ad. 2001 No. 353 |
| **Division 5.3** | |
| r. 5.08 | am. 2004 No. 84; 2005 No. 334; 2011 No. 146 |
| Div. 5.4 of Part 5 | ad. 1995 No. 47 |
| | rep. 1999 No. 14 |
| r. 5.09 | ad. 1995 No. 47 |
| | am. 1995 No. 159 |
| | rep. 1999 No. 14 |
| r. 5.10 | ad. 1995 No. 47 |
| | rep. 1999 No. 14 |
| r. 5.11 | ad. 1995 No. 64 |
| | rep. 1999 No. 14 |
| Div. 5.5 of Part 5 | ad. 1995 No. 64 |
| r. 5.12 | ad. 1995 No. 64 |
| | am. 2002 No. 21 |
| | rep. No. 86, 2013 |
| r. 5.13 | ad. 1995 No. 64 |
| | rs. 1995 No. 159 |
| | rep. No. 86, 2013 |
| r. 5.14 | ad. 1995 No. 64 |
| | am. 1995 Nos. 159 and 384 |
| | rep. No. 86, 2013 |
| r. 5.15 | ad. 1995 No. 64 |
| | am. 2002 No. 21 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| | rep. No. 86, 2013 |
| r. 5.15A | ad. 1995 No. 159 |
| | rep. 2002 No. 200 |
| r. 5.15B | ad. 1995 No. 159 |
| | rep. No. 86, 2013 |
| r. 5.15C | ad. 1995 No. 384 |
| | rep. No. 86, 2013 |
| r. 5.15D | ad. 1995 No. 384 |
| | rep. No. 86, 2013 |
| r. 5.16 | ad. 1995 No. 64 |
| | am. 1999 No. 115 |
| | rep. No. 86, 2013 |
| r. 5.17 | ad. 1995 No. 64 |
| | am. 1995 Nos. 159 and 384; 1997 No. 117; 1998 No. 193; 1999 No. 317; 2002 Nos. 21 and 200 |
| | rep. No. 86, 2013 |
| r. 5.18 | ad. 1995 No. 64 |
| | am. 1995 No. 159 |
| | rep. No. 86, 2013 |
| Div. 5.6 of Part 5 | ad. 1995 No. 159 |
| | rep. No. 86, 2013 |
| r. 5.19 | ad. 1995 No. 159 |
| | rep. No. 86, 2013 |
| r. 5.20 | ad. 1995 No. 159 |
| | rep. No. 86, 2013 |
| r. 5.21 | ad. 1995 No. 159 |
| | am. 2002 No. 21 |
| | rep. No. 86, 2013 |
| r. 5.22 | ad. 1995 No. 159 |
| | am. 2002 No. 200 |
| | rep. No. 86, 2013 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 5.23 | ad. 1995 No. 159 |
| | rep. No. 86, 2013 |
| r. 5.24 | ad. 1995 No. 159 |
| | rep. No. 86, 2013 |
| **Part 6** | |
| **Division 6.1** | |
| **Subdivision 6.1.1** | |
| r. 6.01 | am. 1994 No. 189; 1995 No. 64; 1996 No. 57, 1997; No 152, 1997; No 344; 1997; Nos. 117, 293 and 343; 1998 Nos. 83, 175 and 177; 2002 Nos. 91 and 200; 2003 No. 42; 2005 Nos. 56 and 334; 2007 No. 74; 2008 Nos. 9 and 282; 2009 No. 15; 2010 No. 187; No 26 and 278, 2013; No 79, 2015 |
| r 6.01AA | ad No 278, 2013 |
| | am No 79, 2015 |
| r 6.01AB | ad No 278, 2013 |
| | am No 79, 2015 |
| r. 6.01A | ad. 2008 No. 9 |
| r. 6.01B | ad. 2008 No. 282 |
| | am. 2009 No. 15; 2012 No. 203; No 278, 2013; No 79, 2015 |
| **Subdivision 6.1.2** | |
| r. 6.02 | am. 1995 No. 159; 1997 Nos. 117, 152 and 153 |
| | rs. 1998 No. 175 |
| r. 6.03 | am. 1998 No. 175 |
| r. 6.04 | am. 1996 Nos. 57 and 344 |
| | rep. 1998 No. 175 |
| r. 6.04A | ad. 1997 No. 117 |
| | rep. 1998 No. 175 |
| r. 6.06 | am. 1994 No. 189; 1998 No. 175 |
| **Subdivision 6.1.3** | |
| r. 6.07 | am. 1997 No. 117 |
| | rs. 1998 No. 175 |
| | am. 1999 No. 14 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 6.08 | am. 1994 No. 189; 1997 No. 117 |
| | rs. 1998 No. 175 |
| | am. 1999 No. 14; 2007 No. 74 |
| r. 6.09 | am. 1996 Nos. 57 and 344; 1997 No. 117 |
| | rs. 1998 No. 175 |
| r. 6.09A | ad. 1997 No. 117 |
| | rep. 1998 No. 175 |
| **Subdivision 6.1.4** | |
| r. 6.10 | am. 1994 No. 189; 1997 Nos. 117 and 293; 1998 No. 175; 2004 No. 148; 2007 No. 74 |
| r. 6.11 | am. 1994 No. 189; 1997 Nos. 117 and 293; 1998 No. 175; 2004 No. 148; 2007 No. 74 |
| r. 6.13 | rs. 1994 No. 189 |
| **Subdivision 6.1.5** | |
| r. 6.14 | am. 1998 No. 175 |
| r. 6.15 | rs. 2005 No. 334 |
| r. 6.15A | ad. 1998 No. 83 |
| | am. 2000 No. 281; 2005 No. 333; 2007 No. 204 |
| r. 6.16 | am. 1997 No. 117; 1998 Nos. 83 and 175 |
| r. 6.16A | ad. 1998 No. 175 |
| **Division 6.2** | |
| r. 6.17 | am. 1995 No. 159; 2001 No. 353; 2002 No. 21; 2003 No. 251; 2004 No. 153; 2005 Nos. 332 and 334; 2011 No. 146 |
| r. 6.17A | ad. 1999 No. 115 |
| | am. 2001 No. 353; 2004 No. 153 |
| r. 6.17AA | ad. 2002 No. 353 |
| r. 6.17B | ad. 1999 No. 115 |
| r. 6.17C | ad. 2007 No. 74 |
| **Division 6.3** | |
| **Subdivision 6.3.1** | |
| r. 6.18 | am. 1998 No. 175; 2007 No. 74 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| Note to r. 6.18(1) | ad. 2008 No. 282 |
| r. 6.19 | am. 1998 No. 175; 2007 No. 74 |
| Note to r. 6.19(1) | ad. 2008 No. 282 |
| r. 6.19A | ad. 1997 No. 152 |
| | am. 1997 No. 309; 1998 No. 193; 1999 No. 239 |
| r. 6.20 | am. 1994 No. 189; 2007 No. 74 |
| r. 6.20A | ad. 2002 No. 91 |
| | am. 2003 Nos. 42 and 251; 2008 No. 282; 2009 No. 15 |
| Note to r. 6.20A(5) | rs. 2007 No. 74; 2008 No. 282 |
| r. 6.20B | ad. 2002 No. 91 |
| | am. 2003 Nos. 42 and 251; 2008 No. 282; 2009 No. 15 |
| Note to r. 6.20B(4) | rs. 2007 No. 74 |
| Heading to r. 6.20C | rs. 2009 No. 15 |
| r. 6.20C | ad. 2008 No. 282 |
| | am. 2009 No. 15 |
| r. 6.21 | am. 1994 No. 189; 1997 No. 117; 1998 Nos. 83 and 175; 1999 No. 14; 2002 No. 150; 2004 Nos. 148 and 349; 2007 No. 74 |
| r. 6.22 | am. 1994 No. 189; 1997 No. 117; 2001 No. 353; 2007 No. 74; 2008 No. 282; 2009 No. 15; 2011 No. 146; 2012 No. 203; No 278, 2013 |
| r. 6.22A | ad. 1994 No. 189 |
| r. 6.22B | ad. 1997 No. 117 |
| | am. 1998 No. 193; 1999 No. 239 |
| **Subdivision 6.3.2** | |
| r. 6.23 | am. 1998 No. 175 |
| Note to r. 6.23(1) | ad. 2008 No. 282 |
| r. 6.24A | ad. 2002 No. 91 |
| | am. 2003 No. 42; 2008 No. 282; 2009 No. 15 |
| Note to r. 6.24A(5) | rs. 2007 No. 74; 2008 No. 282 |
| r. 6.24B | ad. 2008 No. 282 |
| Heading to r. 6.24B | rs. 2009 No. 15 |
| r. 6.24B | am. 2009 No. 15 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 6.25 | am. 1994 No. 189; 1997 No. 117; 1998 No. 83; 1999 No. 14; 2007 No. 74 |
| r. 6.26 | am. 2001 No. 353; 2007 No. 74; 2008 No. 282; 2009 No. 15; 2012 No. 203; No 278, 2013 |
| r. 6.27 | rs. 2007 No. 74 |
| | am. 2008 No. 282; 2012 No. 203; No 278, 2013 |
| r. 6.27A | ad. 1994 No. 189 |
| **Division 6.4** | |
| Heading to Div. 6.4 of Part 6 | rs. 2003 No. 251 |
| Note to Heading to Div. 6.4 of Part 6 | rs. 1995 No. 159 |
| Heading to r. 6.27B | rs. 1998 No. 193 |
| r. 6.27B | ad. 1997 No. 117 |
| | am. 1998 No. 193; 1999 No. 239 |
| r. 6.28 | rs. 1995 No. 142 |
| | am. 1997 No. 117; 1999 No. 14; 2002 No. 21; 2004 No. 113 |
| Note to 6.28(2) | rep. 2004 No. 113 |
| Heading to r. 6.29 | am. 1997 No. 117 |
| r. 6.29 | rs. 1995 No. 142 |
| | am. 1995 No. 159; 1997 No. 117; 1999 No. 14; 2002 No. 21; 2004 No. 113; No. 26, 2013 |
| Note to 6.29(2) | rep. 2004 No. 113 |
| Div. 6.4A of Part 6 | ad. 1995 No. 159 |
| | rep. 1999 No. 14 |
| rr. 6.29A, 6.29B | ad. 1995 No. 159 |
| | rep. 1999 No. 14 |
| **Division 6.5** | |
| Div. 6.5 of Part 6 | rs. 2003 No. 251 |
| r. 6.30 | am. 1994 No. 189; 1995 No. 64 |
| | rs. 2003 No. 251 |
| | am. 2004 No. 153; 2005 No. 142; No. 14, 2013 |
| r. 6.31 | ad. 2003 No. 251 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| | am. 2007 No. 74; No. 14, 2013 |
| Heading to r. 6.31(1) | ad. 2007 No. 74 |
| r. 6.32 | ad. 2003 No. 251 |
| | rs. No. 317, 2012 |
| r. 6.33 | ad. 2003 No. 251 |
| | am. 2007 No. 74 |
| | rs. No. 14, 2013; No. 317, 2012 |
| r. 6.33A | ad. No. 14, 2013 |
| | rs. No. 317, 2012 |
| | am. No. 61, 2013 |
| r. 6.33B | ad. No. 317, 2012 |
| r. 6.33C | ad. No. 317, 2012 |
| r. 6.33D | ad. No. 317, 2012 |
| | am. No. 61, 2013 |
| r. 6.33E | ad. No. 317, 2012 |
| | am. No. 61, 2013; No 127, 2014 |
| r. 6.34 | ad. 2003 No. 251 |
| | rs. 2007 No. 74; No. 14, 2013; No. 317, 2012 |
| | am. No. 61, 2013 |
| r. 6.34A | ad. No. 317, 2012 |
| r. 6.34B | ad. No. 317, 2012 |
| r. 6.34C | ad. No. 317, 2012 |
| r. 6.34D | ad. No. 317, 2012 |
| | am. No. 61, 2013 |
| r. 6.35 | ad. 2003 No. 251 |
| | am. No. 14, 2013 |
| r. 6.36 | ad. 2003 No. 251 |
| r. 6.37 | ad. 2003 No. 251 |
| r. 6.38 | ad. 2003 No. 251 |
| **Division 6.6** | |
| Div. 6.6 of Part 6 | ad. 2003 No. 251 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 6.39 | ad. 2003 No. 251 |
| **Division 6.7** | |
| Div. 6.7 of Part 6 | ad. 2005 No. 334 |
| r. 6.40 | ad. 2005 No. 334 |
| | am. 2006 No. 189; 2007 No. 74 |
| Heading to 6.41 | rs. 2006 No. 189 |
| r. 6.41 | ad. 2005 No. 334 |
| | am. 2006 No. 189; 2007 Nos. 74 and 204 |
| r. 6.42 | ad. 2005 No. 334 |
| | am. 2006 No. 189; 2007 No. 74 |
| r. 6.43 | ad. 2005 No. 334 |
| r. 6.44 | ad. 2005 No. 334 |
| | am. 2006 No. 189 |
| Note to r. 6.44(4) | rs. 2007 No. 74 |
| r. 6.45 | ad. 2005 No. 334 |
| | am. 2006 No. 189; 2007 No. 74; No. 14, 2013 |
| r. 6.46 | ad. 2005 No. 334 |
| **Division 6.8** | |
| Div. 6.8 of Part 6 | ad. 2011 No. 278 |
| r. 6.47 | ad. 2011 No. 278 |
| r. 6.48 | ad. 2011 No. 278 |
| r. 6.49 | ad. 2011 No. 278 |
| r. 6.50 | ad. 2011 No. 278 |
| **Part 6A** | |
| Part 6A | ad. No. 14, 2013 |
| r. 6A.01 | ad. No. 14, 2013 |
| r. 6A.02 | ad. No. 14, 2013 |
| r. 6A.03 | ad. No. 14, 2013 |
| | am. No. 317, 2012 |
| **Part 7** | |
| **Division 7.1** | |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| Heading to Div. 7.1 of Part 7 | ad. 2004 No. 84 |
| r. 7.01 | am. 2002 No. 150; 2004 Nos. 84 and 148; 2007 No. 74 |
| Note to r. 7.01 | ad. 2007 No. 74 |
| Heading to r. 7.02 | rs. 2004 No. 84 |
| r. 7.02 | rs. 1997 No. 117 |
| | am. 2004 No. 84 |
| Note to r. 7.02 | rep. 1997 No. 117 |
| r. 7.03 | am. 2004 No. 84 |
| r. 7.03A | ad. 2004 No. 113 |
| | am. 2004 No. 113 |
| r. 7.04 | am. 1994 No. 432; 1997 Nos. 117 and 293; 2001 No. 353; 2002 No. 150; 2004 Nos. 12 and 148; 2007 No. 74 |
| | rs. 2007 No. 74 |
| | am. 2007 No. 204; 2008 No.171 |
| r. 7.04A | ad. 2007 No. 204 |
| r. 7.05 | am. 1994 No. 432; 1997 Nos. 117 and 293; 2002 No. 150; 2004 Nos. 12 and 148 |
| | rs. 2007 No. 74 |
| **Division 7.2** | |
| Heading to Div. 7.2 of Part 7 | rs. No. 317, 2012 |
| Div. 7.2 of Part 7 | ad. 2004 No. 84 |
| r. 7.06 | ad. 2004 No. 84 |
| | am. 2007 No. 105 |
| | rep. No. 317, 2012 |
| **Subdivision 7.2.1** | |
| Subdiv. 7.2.1 of Div. 7.2 of Part 7 | ad. No. 317, 2012 |
| r. 7.07 | ad. 2004 No. 84 |
| | am. 2007 No. 105 |
| | rs. No. 317, 2012 |
| r. 7.07AA | ad. No. 317, 2012 |



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| Provision affected | How affected |
|---|---|
| r. 7.07A | ad. No. 317, 2012 |
| r. 7.07B | ad. No. 317, 2012 |
| r. 7.07C | ad. No. 317, 2012 |
| r. 7.07D | ad. No. 317, 2012 |
| r. 7.07E | ad. No. 317, 2012 |
| | am No 127, 2014 |
| r 7.07EA | ad No 211, 2014 |
| r. 7.07F | ad. No. 317, 2012 |
| | am. No. 61, 2013 |
| | rs No 211, 2014 |
| r. 7.07G | ad. No. 317, 2012 |
| | am. No. 61, 2013 |
| r. 7.07H | ad. No. 317, 2012 |
| **Subdivision 7.2.2** | |
| Subdiv. 7.2.2 of Div. 7.2 of Part 7 | ad. No. 317, 2012 |
| r. 7.07J | ad. No. 317, 2012 |
| r. 7.08 | ad. 2004 No. 84 |
| | rs. 2007 No. 105; No. 317, 2012 |
| **Division 7.3** | |
| r. 7.09 | ad. 2007 No. 105 |
| r. 7.10 | ad. 2007 No. 105 |
| r. 7.11 | ad. 2007 No. 105 |
| **Part 7A** | |
| Part 7A | ad. 2001 No. 353 |
| **Division 7A.1** | |
| r. 7A.01 | ad. 2001 No. 353 |
| r. 7A.01A | ad. 2004 No. 153 |
| r. 7A.02 | ad. 2001 No. 353 |
| r. 7A.03 | ad. 2001 No. 353 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| | am. 2002 No. 353 |
| Note to r. 7A.03 | rs. 2002 No. 353 |
| **Division 7A.1A** | |
| Heading to Div. 7A.1A of Part 7A | rs. 2004 No. 153 |
| r. 7A.03A | ad. 2002 No. 353 |
| | am. 2004 Nos. 148 and 153; Act No. 84, 2013; No 127, 2014 |
| r. 7A.03B | ad. 2002 No. 353 |
| | am. 2004 Nos. 148 and 153; 2005 No. 332; Act No. 84, 2013 |
| r. 7A.03C | ad. 2002 No. 353 |
| r. 7A.03D | ad. 2002 No. 353 |
| r. 7A.03E | ad. 2002 No. 353 |
| | am. 2004 No. 148 |
| | rs. 2004 No. 153 |
| | am. Act No. 84, 2013 |
| r. 7A.03F | ad. 2002 No. 353 |
| r. 7A.03G | ad. 2002 No. 353 |
| | am. 2004 No. 153 |
| r. 7A.03H | ad. 2002 No. 353 |
| | am. 2004 No. 153; 2005 No. 332 |
| r. 7A.03I | ad. 2002 No. 353 |
| | am. 2004 No. 153 |
| r. 7A.03J | ad. 2002 No. 353 |
| | am. No. 14, 2013 |
| r. 7A.03K | ad. 2002 No. 353 |
| | am. No. 14, 2013 |
| **Division 7A.2** | |
| r. 7A.04 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 Nos. 148 and 153; Act No. 84, 2013; No 127, 2014 |
| r. 7A.05 | ad. 2001 No. 353 |



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| Provision affected | How affected |
|---|---|
| r. 7A.06 | ad. 2001 No. 353 |
| r. 7A.07 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 Nos. 148 and 153; Act No. 84, 2013 |
| r. 7A.08 | ad. 2001 No. 353 |
| r. 7A.09 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 No. 153 |
| r. 7A.10 | ad. 2001 No. 353 |
| | am. 2004 No. 153 |
| r. 7A.11 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 Nos. 148 and 153 |
| r. 7A.12 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 No. 153; No. 14, 2013 |
| r. 7A.13 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 Nos. 148 and 153; No. 14, 2013 |
| **Division 7A.3** | |
| r. 7A.14 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 No. 153; 2007 No. 74 |
| r. 7A.15 | ad. 2001 No. 353 |
| | rep. 2004 No. 153 |
| r. 7A.16 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 Nos. 148 and 153; No. 14, 2013; Act No. 84, 2013 |
| r. 7A.17 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 Nos. 148 and 153; Act No. 84, 2013 |
| r. 7A.18 | ad. 2001 No. 353 |
| | am. 2002 No. 353; 2004 Nos. 148 and 153; Act No. 84, 2013 |
| **Division 7A.4** | |
| r. 7A.19 | ad. 2002 No. 353 |
| r. 7A.20 | ad. 2002 No. 353 |
| r. 7A.21 | ad. 2002 No. 353 |
| r. 7A.22 | ad. 2002 No. 353 |
| **Part 8** | |

## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 8.01 | am. 1998 No. 108; 2007 No. 343 |
| r. 8.01A | ad. 1996 No. 44 |
| | am. 1999 No. 239 |
| | rs. 2003 No. 170 |
| | rep. 2007 No. 343 |
| r. 8.02 | am. 2007 No. 343 |
| r. 8.02A | ad. 2007 No. 343 |
| | rs. 2008 No. 134; No. 155, 2013 |
| r. 8.02B | ad. 2012 No. 183 |
| r. 8.03 | rs. 1995 No. 430 |
| | am. 1999 Nos. 31 and 239; 2001 No. 37; 2002 No. 200; 2007 No. 343; 2008 No. 134 |
| | rs. No. 155, 2013 |
| r. 8.04 | ad. 2007 No. 343 |
| | rep. No. 155, 2013 |
| **Part 9** | |
| **Division 9.2** | |
| r. 9.02A | ad. 2001 No. 353 |
| r. 9.03 | am. No. 155, 2013 |
| **Division 9.2A** | |
| Div. 9.2A of Part 9 | ad. 2004 No. 84 |
| r. 9.04A | ad. 2004 No. 84 |
| r. 9.04B | ad. 2004 No. 84 |
| r. 9.04C | ad. 2004 No. 84 |
| r. 9.04D | ad. 2004 No. 84 |
| **Division 9.2B** | |
| Div. 9.2B of Part 9 | ad. 2004 No. 84 |
| r. 9.04E | ad. 2004 Nos. 84 |
| | am. 2004 No. 148; 2007 No. 74 |
| r. 9.04F | ad. 2004 No. 84 |
| r. 9.04G | ad. 2004 No. 84 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 9.04H | ad. 2004 No. 84 |
| r. 9.04I | ad. 2004 No. 84 |
| | am. 2004 No. 155; 2005 No. 143 |
| **Division 9.3** | |
| r. 9.05 | am. 2009 No. 295 |
| r. 9.06 | am. 2004 No. 113; No. 155, 2013 |
| r. 9.08 | am. No. 155, 2013 |
| r. 9.09 | am. 2004 No. 113; No. 155, 2013 |
| r. 9.10 | am. No. 155, 2013 |
| r. 9.11 | am. No. 155, 2013 |
| r. 9.12 | am. No. 155, 2013 |
| r. 9.13 | am. No. 155, 2013 |
| r. 9.15 | am. 2001 No. 353 |
| r. 9.16 | am. No. 155, 2013 |
| r. 9.17 | am. No. 155, 2013 |
| r. 9.18 | am. No. 155, 2013 |
| r. 9.19 | am. 1998 No. 193; 1999 No. 239; No. 155, 2013 |
| **Division 9.4** | |
| r. 9.23 | am. 1998 No. 193; 1999 No. 239; No. 155, 2013 |
| Heading to r. 9.24 | am. 1999 No. 239 |
| r. 9.24 | am. 1998 No. 193; 1999 No. 239; No. 155, 2013 |
| **Division 9.5** | |
| Heading to Div. 9.5 | rs. No. 155, 2013 |
| r. 9.26 | rs. No. 155, 2013 |
| r. 9.27 | am. 1994 No. 189; 2001 No. 353; No. 155, 2013 |
| r. 9.28 | rs. No. 155, 2013 |
| r. 9.29 | am. 2004 No. 113 |
| | rs. No. 155, 2013 |
| r. 9.29A | ad. No. 155, 2013 |
| r. 9.30 | rs. No. 155, 2013 |
| r. 9.31 | rs. No. 155, 2013 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 9.32 | rep. No. 155, 2013 |
| r. 9.33 | rep. No. 155, 2013 |
| **Division 9.6** | |
| r. 9.35 | am. 2001 No. 353; No. 155, 2013 |
| r. 9.36 | am. 1994 No. 189 |
| r. 9.38 | am. No. 155, 2013 |
| r. 9.39 | am. No. 155, 2013 |
| **Division 9.7** | |
| r. 9.41 | am. No. 155, 2013 |
| r. 9.43 | am. 1998 No. 193; 1999 No. 239 |
| Heading to r. 9.44 | am. 1999 No. 239 |
| r. 9.44 | am. 1998 No. 193; 1999 No. 239; No. 155, 2013 |
| **Part 9A** | |
| Part 9A (first occuring) | ad. No. 26, 2013 |
| r. 9.46 | ad. No. 26, 2013 |
| r. 9.46A | ad. No. 155, 2013 |
| r. 9.47 | ad. No. 155, 2013 |
| r. 9.48 | ad. No. 155, 2013 |
| r. 9.49 | ad. No. 26, 2013 |
| **Part 9A** | |
| Part 9A (second occuring) | ad. 2012 No. 330 |
| r. 9A.01 | ad. 2012 No. 330 |
| r. 9A.02 | ad. 2012 No. 330 |
| r. 9A.03 | ad. 2012 No. 330 |
| r. 9A.04 | ad. 2012 No. 330 |
| r. 9A.05 | ad. 2012 No. 330 |
| r. 9A.06 | ad. 2012 No. 330 |
| r. 9A.07 | ad. 2012 No. 330 |
| Heading to Part 10 | rs. 1995 No. 159; No. 155, 2013 |
| r. 10.01 | rs. 1995 No. 159 |
| | am. 1998 No. 193 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| | rs. No. 155, 2013 |
| r. 10.02 | rep. 1995 No. 64 |
| | ad. 1995 No. 159 |
| | rs. No. 155, 2013 |
| r. 10.03 | rs. 1995 No. 159 |
| | am. 2001 No. 353 |
| | rs. No. 155, 2013 |
| r. 10.04 | rep. 1995 No. 159 |
| r. 10.04A | ad. 1994 No. 432 |
| | rep. 1995 No. 159 |
| r. 10.05 | rep. 1995 No. 64 |
| r. 10.06 | rs. 1995 No. 64 |
| | am. 1995 No. 159; 1997 No. 117; 2004 No. 113; 2005 No. 218; No. 86, 2013 |
| | rep. No. 155, 2013 |
| r. 10.07 | ad. 2004 No. 113 |
| | am. 2004 No. 113; 2005 No. 218 |
| | rep. No. 155, 2013 |
| **Part 11** | |
| Heading to Part 11 | am. 1998 No. 193 |
| r. 11.01 | am. 1998 No. 193 |
| Heading to r. 11.02 | rs. 1999 No. 239 |
| | rep. 2003 No. 239 |
| r. 11.02 | am. 1998 Nos. 193 and 240; 1999 Nos. 31 and 239 |
| | rep. 2003 No. 170 |
| Note to r. 11.02 | ad. 1999 No. 239 |
| | rep. 2003 No. 170 |
| r. 11.02A | ad. 1999 No. 239 |
| Heading to r. 11.03 | am. 1999 No. 239 |
| r. 11.03 | am. 1998 No. 193 |
| r. 11.04 | am. 1999 No. 239; 2007 No. 343 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 11.05 | am. 2007 No. 343 |
| r. 11.06 | am. 2007 No. 343 |
| r. 11.06A | ad. 1999 No. 239 |
| Heading to r. 11.07 | rs. 2007 No. 74 |
| r. 11.07 | am. 1998 No. 193; 1999 No. 239; 2007 Nos. 74 and 343 |
| | rs. No. 155, 2013 |
| r. 11.07AA | ad. 2007 No. 74 |
| | rs. No. 155, 2013 |
| r. 11.07A | ad. 1999 No. 239 |
| | am. 2007 Nos. 74 and 343 |
| r. 11.08 | rs. 1995 No. 64 |
| | am. 1995 Nos. 159 and 384; 1998 No. 193 |
| | rep. 1999 No. 317 |
| | ad. No. 155, 2013 |
| Part 11A | ad. 2004 No. 113 |
| | rs. No. 155, 2013 |
| r. 11A.01 | ad. 2004 No. 113 |
| | rs. No. 155, 2013 |
| r. 11A.02 | ad. 2004 No. 113 |
| | am. 2007 No. 343 |
| | rs. No. 155, 2013 |
| r. 11A.03 | ad. 2004 No. 113 |
| | am. 2007 No. 343 |
| | rs. No. 155, 2013 |
| r. 11A.04 | ad. 2004 No. 113 |
| | am. 2007 No. 343 |
| | rs. No. 155, 2013 |
| r. 11A.05 | ad. No. 155, 2013 |
| r. 11A.06 | ad. No. 155, 2013 |
| **Part 12** | |
| r. 12.01 | am. 1994 No. 432; 1996 No. 344; 1998 No. 193; 2007 No. 74 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r. 12.05 | am. 1998 No. 193; No. 155, 2013 |
| r. 12.06 | am. 1998 No. 193; No. 155, 2013 |
| r. 12.07 | am. No. 155, 2013 |
| r. 12.08 | am. 1994 No. 432 |
| | rs. 1995 No. 430 |
| | am. 1998 No. 193 |
| r. 12.10 | am. 2007 No. 74 |
| r. 12.11 | am. 1994 No. 432; 1998 No. 193; 2007 No. 74; No. 155, 2013 |
| r. 12.12 | am. 1998 No. 193; 2007 No. 74 |
| r. 12.13 | am. 1998 No. 193; 2007 No. 74 |
| r. 12.14 | am. 1998 No. 193 |
| r. 12.15 | am. 1998 No. 193; 2007 No. 74; No. 155, 2013 |
| rr. 12.16–12.18 | rep. 1996 No. 344 |
| r 12.19 | am No 155, 2013 (md) |
| **Pt 12A** | |
| Pt 12A | ad No 105, 2013 |
| **Div 1** | |
| r 12A.01 | ad No 105, 2013 |
| r 12A.02 | ad No 105, 2013 |
| r 12A.03 | ad No 105, 2013 |
| **Div 2** | |
| r 12A.04 | ad No 105, 2013 |
| r 12A.05 | ad No 105, 2013 |
| r 12A.06 | ad No 105, 2013 |
| r 12A.07 | ad No 105, 2013 |
| r 12A.08 | ad No 105, 2013 |
| **Div 3** | |
| r 12A.09 | ad No 105, 2013 |
| r 12A.10 | ad No 105, 2013 |
| | am No 127, 2014 |
| **Div 4** | |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r 12A.11 | ad No 105, 2013 |
| r 12A.12 | ad No 105, 2013 |
| Part 13 | |
| Div. 13.1 of Part 13 | rep. 2007 No. 343 |
| Heading to Subdiv. 13.1.1 | rs. 1994 No. 189 |
| | rep. 2007 No. 343 |
| r. 13.01 | am. 1994 No. 189 |
| | rep. 2007 No. 343 |
| Heading to Subdiv. 13.1.1A | ad. 1994 No. 189 |
| | rep. 2007 No. 343 |
| Subdiv. 13.1.2 of Div. 13.1 | rep. 1997 No. 117 |
| r. 13.02 | rep. 2007 No. 343 |
| r. 13.03 | rep. 2007 No. 343 |
| r. 13.04 | rep. 1997 No. 117 |
| Subdiv. 13.1.3 of Div. 13.1 | ad. 1994 No. 189 |
| | rep. 2007 No. 343 |
| r. 13.05 | ad. 1994 No. 189 |
| | am. 2007 No. 343 |
| Subdiv. 13.1.4 of Div 13.1 | ad. 1994 No. 189 |
| | rep. 2007 No. 343 |
| r. 13.06 | ad. 1994 No. 189 |
| | rep. 2007 No. 343 |
| r. 13.07 | ad. 1994 No. 189 |
| | am. 2002 No. 21 |
| | rep. 2007 No. 343 |
| r. 13.08 | ad. 1994 No. 189 |
| | rep. 2007 No. 343 |
| r. 13.09 | ad. 1994 No. 189 |
| | am. 1998 No. 193 |
| | rep. 2007 No. 343 |
| r. 13.10 | ad. 1994 No. 189 |



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| Provision affected | How affected |
|---|---|
| | rep. 2007 No. 343 |
| **Division 13.1A** | |
| Div. 13.1A of Part 13 | ad. 1999 No. 239 |
| r. 13.10A | ad. 1999 No. 239 |
| r. 13.10B | ad. 1999 No. 239 |
| r. 13.10C | ad. 1999 No. 239 |
| r. 13.10D | ad. 1999 No. 239 |
| **Division 13.2** | |
| r. 13.11 | am. 1994 Nos. 189 and 432 |
| r. 13.13 | am. 1994 No. 189; 2001 No. 353; 2009 No. 295 |
| r. 13.14 | am. 1998 No. 83 |
| r. 13.15A | ad. 1998 No. 83 |
| | am. 2002 No. 21; 2004 No. 113 |
| r. 13.16 | am. 1994 No. 189; 1995 No. 158; 1997 No. 221; 1998 No. 193; 1999 No. 239; 2001 No. 353; 2002 No. 353; 2004 No. 12; 2005 No. 332; 2008 No. 282; 2009 No. 15 |
| r. 13.17 | rs. 1994 No. 189 |
| | am. 1994 No. 432; 1998 No. 193; 1999 No. 115; 2007 No. 343 |
| r. 13.17A | ad. 1994 No. 189 |
| | am. 1994 No. 432; 1998 No. 193; 1999 No. 115; 2002 No. 150; 2007 No. 343 |
| r. 13.17AA | ad. 1994 No. 432 |
| | am. 1998 No. 193; 2007 No. 343 |
| r. 13.17B | ad. 1994 No. 189 |
| r. 13.17C | ad. 1995 No. 159 |
| **Division 13.3** | |
| r. 13.18AA | ad. 2011 No. 130 |
| r. 13.18A | ad. 2005 No. 34 |
| r. 13.19 | am. Act No. 169, 1995 |
| r. 13.19A | ad. 2008 No. 171 |
| rr. 13.22A, 13.22B | ad. 1997 No. 243 |

## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| | rep. 1998 No. 193 |
| r. 13.22C | ad. 1997 No. 243 |
| | am. 1998 No. 76 |
| | rep. 1998 No. 193 |
| **Division 13.3A** | |
| Division 13.3A | ad. 2000 No. 151 |
| r. 13.22A | ad. 2000 No. 151 |
| r. 13.22B | ad. 2000 No. 151 |
| r. 13.22C | ad. 2000 No. 151 |
| r. 13.22D | ad. 2000 No. 151 |
| **Division 13.5** | |
| Division 13.5 | ad. 1996 No. 344 |
| r. 13.24 | ad. 1996 No. 344 |
| | am. 1998 No. 193 |
| r. 13.25 | ad. 1996 No. 344 |
| | am. 1997 No. 117; 1998 No. 193 |
| r. 13.26 | ad. 1996 No. 344 |
| | am. 1998 No. 193 |
| **Part 14** | |
| Part 14 | ad. 2012 No. 330 |
| **Division 14.1** | |
| r. 14.01 | ad. 2012 No. 330 |
| r. 14.02 | ad. 2012 No. 330 |
| **Division 14.2** | |
| Division 14.2 | ad. No. 14, 2013 |
| r. 14.03 | ad. No. 14, 2013 |
| **Division 14.3** | |
| Division 14.3 | ad No 278, 2013 |
| r 14.04 | ad No 278, 2013 |
| **Division 14.4** | |
| Division 14.4 | ad No 127, 2014 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| r 14.05 | ad No 127, 2014 |
| **Division 14.5** | |
| Division 14.5 | ad No 211, 2014 |
| r 14.06 | ad No 211, 2014 |
| **Division 14.6** | |
| Division 14.6 | ad No 79, 2015 |
| r 14.07 | ad No 79, 2015 |
| **Schedule 1AAA** | |
| Schedule 1AAA | ad. 1995 No. 430 |
| | am. 2007 No. 74; 2009 No. 389; 2012 No. 330; No. 152, 2013 |
| **Schedule 1AA** | |
| Schedule 1AA | ad. 1995 No. 240 |
| | am. 1996 No. 122; 1998 No. 83; 2002 No. 150; 2007 Nos. 105 and 331; 2009 No. 295; 2011 No. 146; No 278, 2013 |
| **Schedule 1A** | |
| Schedule 1A heading | rs. 2005 No. 333 |
| Schedule 1A | ad. 1994 No. 189 |
| | am. 2003 No. 171; 2005 No. 333; 2009 Nos. 46 and 106; 2010 No. 237; 2011 No. 83; 2012 No. 2 |
| **Schedule 1AAB** | |
| Schedule 1AAB | ad. 2005 No. 333 |
| | am. 2009 Nos. 46 and 106; 2010 No. 237; 2011 No. 83; 2012 No. 2 |
| **Schedule 1B** | |
| Schedule 1B | ad. 1994 No. 189 |
| | am. 1995 No. 158; 1998 No. 193; 1999 No. 239 |
| **Schedule 1** | |
| Schedule 1 heading | rs. 2007 No. 74; 2008 No. 9 |
| Schedule 1 | am. 1994 No. 189; 1997 Nos. 152, 153, 343 and 415; 1998 No. 193; 1999 No. 239; 2002 No. 91; 2005 No. 56; 2007 No. 74; 2008 Nos. 9 and 282; 2009 No. 15; 2012 No. 203; No 105 and 278, 2013; No 79, 2015 |
| Schedule 1A | ad. 2002 No. 91 |



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## Endnote 4—Amendment history

| Provision affected | How affected |
|---|---|
| renum Schedule 1AB | 2002 No. 200 |
| | am. 2005 No. 334 |
| | rep. 2008 No. 282 |
| **Schedule 2** | |
| Schedule 2 heading | am. 1995 No. 159 |
| Schedule 2 | am. 1994 No. 189; 1997 No. 293; 2005 No. 218 |
| **Schedule 2A** | |
| Schedule 2A heading | rs. No. 14, 2013; No. 317, 2012 |
| Schedule 2A | ad. 2007 No. 74 |
| | rs. No. 317, 2012 |
| **Schedule 2B** | |
| Schedule 2B | ad. No. 317, 2012 |
| **Schedule 3** | |
| Schedule 3 | am. 1998 No. 193; 1999 No. 239 |
| **Schedule 4** | |
| Schedule 4 | ad. 2002 No. 21 |
| | am. 2011 No. 193 |
| Schedule 5 | ad. 2004 No. 113 |
| | rep. 2004 No. 113 |
| **Schedule 6** | |
| Schedule 6 | ad. 2004 No. 148 |
| | am. 2005 No. 333; 2009 Nos. 46 and 106; 2010 No. 237; 2011 No. 83; 2012 No. 2 |
| **Schedule 7** | |
| Schedule 7 | ad. 2007 No. 74 |
| | am. 2009 Nos. 46 and 106; 2010 No. 237; 2011 No. 83; 2012 No. 2 |



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