



# **Superannuation Industry (Supervision) Regulations 1994**

**Statutory Rules No. 57, 1994**

made under the

*Superannuation Industry (Supervision) Act 1993*

## **Compilation No. 102**

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**Volume 1:** regulations 1.01–14.12

**Volume 2:** **Schedules and Endnotes**

Each volume has its own contents

Prepared by the Office of Parliamentary Counsel, Canberra

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## 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 29 October 2016 (the **compilation date**).

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

### Uncommenced amendments

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

### Application, saving and transitional provisions for provisions and amendments

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

### Editorial changes

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

### Modifications

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

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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## **Schedule 1AAA—Approved auditors—professional organisations**

(subregulation 1.04(2))

<b>Item</b>	<b>Professional Organisation</b>	<b>Manner of Association</b>
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

## Schedule 1AA

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

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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*

#### 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

**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*

## Schedule 1AA

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

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#### *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*

#### **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

## **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*

### **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*

## Schedule 1AA

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

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*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)

#### 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

## Schedule 1AA

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

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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:

*Australian Defence Force Cover Act 2015*  
*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*

#### **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*

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*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

## **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:

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**Schedule 1AA**

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

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*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

## **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:

**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.

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

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.
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.

**Table**

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

<b>Column 1 Item</b>	<b>Column 2 Age of Beneficiary</b>	<b>Column 3 Maximum Pension Valuation Factor</b>	<b>Column 4 Minimum Pension Valuation Factor</b>
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
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

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

<b>Column 1 Item</b>	<b>Column 2 Age of Beneficiary</b>	<b>Column 3 Maximum Pension Valuation Factor</b>	<b>Column 4 Minimum Pension Valuation Factor</b>
58	77	3.0	10.4
59	78	2.2	10.0
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:

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

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

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:

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

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

## 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:

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

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.

**Table**

<b>Column 1 Item</b>	<b>Column 2 Age of Beneficiary</b>	<b>Column 3 Maximum Pension Valuation Factor</b>	<b>Column 4 Minimum Pension Valuation Factor</b>
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

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

<b>Column 1 Item</b>	<b>Column 2 Age of Beneficiary</b>	<b>Column 3 Maximum Pension Valuation Factor</b>	<b>Column 4 Minimum Pension Valuation Factor</b>
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
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

<b>Column 1 Item</b>	<b>Column 2 Age of Beneficiary</b>	<b>Column 3 Maximum Pension Valuation Factor</b>	<b>Column 4 Minimum Pension Valuation Factor</b>
58	77	5.1	11.9
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:

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

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

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:

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

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

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

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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:
  - (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

Indexation rate of at 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

## 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

**Schedule 1B** Pension valuation factors

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Indexation rate less than 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

## 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 Item	Column 2 Conditions of release	Column 3 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: (a) as a single lump sum; or (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 <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i> for the person's superannuation interest in the fund	Amount that the trustee is required to pay to the Commissioner of Taxation under the <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i> 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 than \$200)	Nil
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  For a person taken to be in severe financial hardship under paragraph 6.01(5)(b)—Nil.
106	Attaining age 65	Nil

**Schedule 1** Conditions of release of benefits  
**Part 1** Regulated superannuation funds

<b>Column 1</b> <b>Item</b>	<b>Column 2</b> <b>Conditions of release</b>	<b>Column 3</b> <b>Cashing restrictions</b>
107	Compassionate ground	A single lump sum, not exceeding an amount determined, in writing, by the Regulator, being an amount that: <ul style="list-style-type: none"> <li>(a) taking account of the ground and of the person's financial capacity, is reasonably required; and</li> <li>(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:               <ul style="list-style-type: none"> <li>(i) 3 months' repayments; and</li> <li>(ii) 12 months' interest on the outstanding balance of the loan</li> </ul> </li> </ul>
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 the member	<ol style="list-style-type: none"> <li>1. Preserved benefits: Non-commutable life pension or non-commutable life annuity</li> <li>2. Restricted non-preserved benefits: Nil</li> </ol>
109	Temporary incapacity	A non-commutable income stream cashed from the regulated superannuation fund for: <ul style="list-style-type: none"> <li>(a) the purpose of continuing (in whole or part) the gain or reward which the member was receiving before the temporary incapacity; and</li> <li>(b) a period not exceeding the period of incapacity from employment of the kind engaged in immediately before the temporary incapacity</li> </ul>
110	Attaining preservation age	Any of the following: <ul style="list-style-type: none"> <li>(a) a transition to retirement income stream;</li> <li>(b) a non-commutable allocated annuity;</li> <li>(c) a non-commutable allocated pension;</li> <li>(d) a non-commutable annuity;</li> <li>(e) a non-commutable pension</li> </ul>
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 <i>Taxation Administration Act 1953</i>	The restrictions contained in sections 96-20 and 96-25 in Schedule 1 to the <i>Taxation Administration Act 1953</i>

<b>Column 1</b> <b>Item</b>	<b>Column 2</b> <b>Conditions of release</b>	<b>Column 3</b> <b>Cashing restrictions</b>
111B	A person gives a superannuation provider a release authority under section 135-40 in Schedule 1 to the <i>Taxation Administration Act 1953</i>	The restrictions contained in sections 135-75 and 135-85 in Schedule 1 to the <i>Taxation Administration Act 1953</i>
111C	The Commissioner of Taxation gives a superannuation provider a release authority under section 135-45 in Schedule 1 to the <i>Taxation Administration Act 1953</i>	The restrictions contained in sections 135-75 and 135-85 in Schedule 1 to the <i>Taxation Administration Act 1953</i>
112	Either: (a) a person gives a release authority to a superannuation provider under subsection 292-410(1) of the <i>Income Tax Assessment Act 1997</i> ; or (b) the Commissioner of Taxation gives a release authority to a superannuation provider under subsection 292-410(4) of the <i>Income Tax Assessment Act 1997</i>	Restrictions contained in subsections 292-415(1) and (2) of the <i>Income Tax Assessment Act 1997</i>
112A	The Commissioner of Taxation issues a release authority to a superannuation provider under subsection 292-420(1) of the <i>Income Tax Assessment Act 1997</i>	Restrictions contained in subsections 292-420(4), (5) and (7) of the <i>Income Tax Assessment Act 1997</i>
113	A person gives a transitional release authority to a superannuation provider under section 292-80B of the <i>Income Tax (Transitional Provisions) Act 1997</i>	Restrictions contained in subsections 292-80C(1) and (2) of the <i>Income Tax (Transitional Provisions) Act 1997</i>
113A	A former resident of Australia has: (a) moved permanently to New Zealand; and (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: (a) as a single lump sum; or (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

## Part 2—Approved deposit funds

Column 1 Item no.	Column 2 Conditions of release	Column 3 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: (a) as a single lump sum; or (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 <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i> for the person's superannuation interest in the fund	Amount that the trustee is required to pay to the Commissioner of Taxation under the <i>Superannuation (Unclaimed Money and Lost Members) Act 1999</i> 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 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: (a) taking account of the ground and of the person's financial capacity, is reasonably required; and (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: (i) 3 months' repayments; and

<b>Column 1</b> <b>Item no.</b>	<b>Column 2</b> <b>Conditions of release</b>	<b>Column 3</b> <b>Cashing restrictions</b>
		(ii) 12 months' interest on the outstanding balance of the loan
208	Attaining preservation age	Any of the following: (a) a transition to retirement income stream; (b) a non-commutable allocated annuity; (c) a non-commutable allocated pension; (d) a non-commutable annuity; (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 <i>Taxation Administration Act 1953</i>	The restrictions contained in sections 96-20 and 96-25 in Schedule 1 to the <i>Taxation Administration Act 1953</i>
208B	A person gives a superannuation provider a release authority under section 135-40 in Schedule 1 to the <i>Taxation Administration Act 1953</i>	The restrictions contained in sections 135-75 and 135-85 in Schedule 1 to the <i>Taxation Administration Act 1953</i>
208C	The Commissioner of Taxation gives a superannuation provider a release authority under section 135-45 in Schedule 1 to the <i>Taxation Administration Act 1953</i>	The restrictions contained in sections 135-75 and 135-85 in Schedule 1 to the <i>Taxation Administration Act 1953</i>
209	Either: (a) a person gives a release authority to a superannuation provider under subsection 292-410(1) of the <i>Income Tax Assessment Act 1997</i> ; or (b) the Commissioner of Taxation gives a release authority to a superannuation provider under subsection 292-410(4) of the <i>Income Tax Assessment Act 1997</i>	Restrictions contained in subsections 292-415(1) and (2) of the <i>Income Tax Assessment Act 1997</i>
209A	The Commissioner of Taxation issues a release authority to a superannuation provider under subsection 292-420(1) of the <i>Income Tax Assessment Act 1997</i>	Restrictions contained in subsections 292-420(4), (5) and (7) of the <i>Income Tax Assessment Act 1997</i>
210	A person gives a transitional release authority to a superannuation provider under section 292-80B of the <i>Income Tax (Transitional Provisions) Act 1997</i>	Restrictions contained in subsections 292-80C(1) and (2) of the <i>Income Tax (Transitional Provisions) Act 1997</i>
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.

## 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)

202.1A 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;
- (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
- (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.







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

(regulation 6.33)

 <b>Completing the rollover initiation request for whole balance transfers</b>	
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.	
<b>BEFORE COMPLETING THIS FORM</b> <ul style="list-style-type: none"><li>Read the important information below.</li><li>Check that the fund you are transferring your benefits TO can accept this transfer.</li></ul>	<b>THINGS YOU NEED TO CONSIDER WHEN TRANSFERRING YOUR SUPERANNUATION</b> <p>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:</p> <ul style="list-style-type: none"><li><b>Fees</b> – 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.</li></ul> <p>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.</p>
<b>WHEN COMPLETING THIS FORM</b> <ul style="list-style-type: none"><li>Refer to these instructions where a question shows a message like this: </li><li>Print clearly in BLOCK LETTERS.</li></ul>	<ul style="list-style-type: none"><li><b>Death and disability benefits</b> – 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.</li></ul>
<b>AFTER COMPLETING THIS FORM</b> <ul style="list-style-type: none"><li>Sign the authorisation.</li><li>Review the checklist below</li><li>Send the request form to your fund.</li></ul>	<b>WHAT HAPPENS IF I DO NOT QUOTE MY TAX FILE NUMBER (TFN)?</b> <p>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.</p> <p>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.</p>
<b>IMPORTANT INFORMATION</b> <p> This transfer may close your account (you will need to check this with your FROM fund).</p> <p>This form can not be used to:</p> <ul style="list-style-type: none"><li>transfer part of the balance of your super benefits</li><li>transfer benefits if you don't know where your super is</li><li>transfer benefits from multiple funds on this one form – a separate form must be completed for each fund you wish to transfer super from</li><li>change the fund to which your employer pays contributions on your behalf</li><li>open a superannuation account, or</li><li>transfer benefits under certain conditions or circumstances, for example if there is a super agreement under the Family Law Act 1975 in place.</li></ul>	<b>TRANSFERS TO SELF-MANAGED SUPER FUNDS</b> <p>You must use the Schedule 2B to transfer your benefits to your own self-managed super fund (SMSF).</p>
<b>CHECKLIST</b> <ul style="list-style-type: none"><li><input type="checkbox"/> Have you read the important information?</li><li><input type="checkbox"/> Have you considered where your future employer contributions will be paid?</li><li><input type="checkbox"/> Have you checked your TO fund can accept the transfer?</li><li><input type="checkbox"/> Have you completed all of the mandatory fields on the form?</li><li><input type="checkbox"/> Have you signed and dated the form?</li></ul>	<p>Under the <i>Superannuation Industry (Supervision) Act 1993</i>, 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.</p>
<b>WHAT HAPPENS TO MY FUTURE EMPLOYER CONTRIBUTIONS?</b> <p>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.</p> <p>For the appropriate forms and information about whether you are eligible to choose the fund to which your employer contributions are made, visit <a href="http://www.ato.gov.au">www.ato.gov.au</a> or call the Australian Taxation Office (ATO) on 13 10 20.</p>	
<b>IN-CONFIDENCE – when completed</b> <span style="float: right;">Page 1</span>	


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

<p><b>Have you changed your name or are you signing on behalf of another person?</b>                  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.</p>		<p><b>Where do I send the form?</b>                  You can send your completed and signed form to either the transferring or the receiving fund.</p>					
<p>The following table contains information about suitable linking documents.</p>		<p><b>More information</b>                  For more information about super, visit the:                  ■ Australian Securities and Investments Commission website at <a href="http://www.moneysmart.gov.au">www.moneysmart.gov.au</a>                  ■ ATO website at <a href="http://www.ato.gov.au/super">www.ato.gov.au/super</a>                  For more information about this form, phone the ATO on 13 10 20.</p>					
<table border="1"> <thead> <tr> <th>Purpose</th> <th>Suitable linking documents</th> </tr> </thead> <tbody> <tr> <td>Change of name</td> <td>Marriage certificate, deed poll or change of name certificate from the Births, Deaths and Marriages Registration Office</td> </tr> <tr> <td>Signed on behalf of the applicant</td> <td>Guardianship papers or Power of Attorney</td> </tr> </tbody> </table>	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
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						
<p><b>IN-CONFIDENCE – when completed</b></p>		<p>Page 2</p>					

 <p><b>Australian Government</b></p>	<p><b>Rollover initiation request to transfer whole balance of superannuation benefits between Funds</b> under the <i>Superannuation Industry (Supervision) Act 1993</i></p>
<p><b>COMPLETING THIS FORM</b></p> <ul style="list-style-type: none"> <li>▣ Read the important information pages</li> <li>▣ Refer to instructions where indicated with </li> <li>▣ This form is only for whole (not part) balance transfers.</li> </ul>	<p><b>AFTER COMPLETING THIS FORM</b></p> <ul style="list-style-type: none"> <li>▣ Sign the authorisation</li> <li>▣ Send form to either your FROM (Transferring) or TO (Receiving) fund.</li> </ul>
<b>Personal details</b>	
<p>Title: Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Other <input type="text"/></p> <p>*Family name <input type="text"/></p> <p>*Given names <input type="text"/></p> <p>Other/previous names <input type="text"/></p> <p>*Date of birth <input type="text"/> / <input type="text"/> / <input type="text"/></p> <p>Tax file number <input type="text"/></p> <p><small>Under the Superannuation Industry (Supervision) Act 1993, you are not obliged to disclose your tax file number, but there may be tax consequences.</small></p> <p> See 'What happens if I do not quote my tax file number?'</p> <p>*Sex Male <input type="checkbox"/> Female <input type="checkbox"/></p> <p>Contact phone number <input type="text"/></p>	<p><b>Residential address</b></p> <p>*Address <input type="text"/></p> <p>*Suburb <input type="text"/></p> <p>*State/territory <input type="text"/> *Postcode <input type="text"/></p> <p><b>Previous address</b></p> <p> If you know that the address held by your FROM fund is different to your current residential address, give details below.</p> <p>Address <input type="text"/></p> <p>Suburb <input type="text"/></p> <p>State/territory <input type="text"/> Postcode <input type="text"/></p>
<b>Fund details</b>	
<p><b>FROM (Transferring fund)</b></p> <p>*Fund name <input type="text"/></p> <p>Fund phone number <input type="text"/></p> <p>*Membership or account number <input type="text"/></p> <p>Australian business number (AbN) <input type="text"/></p> <p>Unique Superannuation identifier <input type="text"/></p> <p> If you have multiple account numbers with this fund, you must complete a separate form for each account you wish to transfer.</p>	<p><b>TO (Receiving fund)</b></p> <p>*Fund name <input type="text"/></p> <p>Fund phone number <input type="text"/></p> <p>*Membership or account number <input type="text"/></p> <p>Australian business number (AbN) <input type="text"/></p> <p>Unique Superannuation identifier <input type="text"/></p> <p> You must check with your TO fund to ensure they can accept this transfer.</p>
<b>Authorisation</b>	
<p>By signing this request form I am making the following statements:</p> <ul style="list-style-type: none"> <li>▣ I declare I have fully read this form and the information completed is true and correct.</li> <li>▣ 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.</li> <li>▣ I consent to my tax file number being disclosed for the purposes of consolidating my account.</li> <li>▣ 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.</li> </ul> <p>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.</p> <p><small>* Denotes mandatory field. If you do not complete all of the mandatory fields, there may be a delay in processing your request.</small></p>	
<p><b>IN-CONFIDENCE – when completed</b></p>	<p>Page 3</p>

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

(regulation 6.33)



**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.

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**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](http://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.

IN-CONFIDENCE – when completed Page 1

**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**

<p><b>A certified copy of any ONE of the following primary photographic identification:</b></p> <ul style="list-style-type: none"> <li>- driver's licence issued under state or territory law</li> <li>- passport issued by the Commonwealth that has not expired within the past two years</li> </ul>	<b>AND</b>	<p><b>Any ONE of the following secondary identification documents:</b></p> <ul style="list-style-type: none"> <li>- 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:                             <ul style="list-style-type: none"> <li>- letter from Centrelink regarding a government assistance payment</li> </ul> </li> <li>- notice issued by the Australian Taxation Office within the past twelve months that contains your name and residential address. For example:                             <ul style="list-style-type: none"> <li>- notice of an ATO assessment</li> <li>- notice issued by a local government body or utilities provider within the previous three months. For example:                                     <ul style="list-style-type: none"> <li>- rates notice from local government</li> </ul> </li> </ul> </li> </ul>
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**OR**

<p><b>Any ONE of the following primary non-photographic identification documents:</b></p> <ul style="list-style-type: none"> <li>- birth certificate or birth extract issued by a State or Territory of Australia</li> <li>- citizenship certificate issued by the Commonwealth</li> <li>- pension card issued by Centrelink that entitles the person to financial benefits</li> </ul>	<p><b>Any ONE of the following secondary identification documents:</b></p> <ul style="list-style-type: none"> <li>- 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:                             <ul style="list-style-type: none"> <li>- letter from Centrelink regarding a government assistance payment</li> </ul> </li> <li>- notice issued by the Australian Taxation Office within the past twelve months that contains your name and residential address. For example:                             <ul style="list-style-type: none"> <li>- notice of an ATO assessment</li> <li>- notice issued by a local government body or utilities provider within the previous three months. For example:                                     <ul style="list-style-type: none"> <li>- rates notice from local government</li> </ul> </li> </ul> </li> </ul>
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**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 other
- 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](http://www.moneySMART.gov.au)  
 ■ ATO website at [www.ato.gov.au/super](http://www.ato.gov.au/super)  
 For more information about this form, phone the ATO on 13 10 20.


**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

**IN-CONFIDENCE – when completed**

Page 2

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



**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  /  /

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

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**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)

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**\*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.

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**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  /  /

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

**IN-CONFIDENCE – when completed**

Page 3

## **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 *Superannuation 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*].

## Schedule 4—Approved bodies

Note: See the definition of *approved body* in subregulation 13.15A(2).

### 1 Approved bodies

Each body in the following table is an *approved body* for the purposes of regulation 13.15A.

Approved bodies	
Item	Body
1A	AB NASDAQ Vilnius (XLIT)
1	ASX24 (formerly known as Sydney Futures Exchange)
2	ASX Clear (Futures) Pty Limited
3	ASX Clear Pty Limited
4	ASX operated by ASX Limited
5	Athens Exchange (ATHEX)
6	Athens Exchange Clearing House (ATHEX Clear)
7	BATS BZX Options Exchange
8	BME Clearing
9	BM&FBOVESPA
10	Bombay Stock Exchange
11	Borsa Istanbul
11A	Borsa Istanbul Futures & Options Market
12	Boston Options Exchange
13	Bourse de Montréal
14	Budapesti Értéktőzsde
15	Bursa Malaysia Derivatives (BMD)
16	Cantor Clearinghouse, L.P.
17	Cassa di Compensazione e Garanzia S.p.A (CCG)
18	CBOE Futures Exchange
19	CCP Austria Abwicklungsstelle für Börsengeschäfte GmbH (CCP .A)
20	CDS Clear operated by LCH.Clearnet SA
21	CEGH Gas Exchange of Vienna Stock Exchange
22	Central Depository (Pte) Limited
23	Chicago Board of Trade (CBOT)
24	Chicago Board Options Exchange (CBOE)
25	Chicago Climate Futures Exchange
26	China Financial Futures Exchange (CFFEX)
27	CME Clearing
28	CME Clearing Europe (CMECE)

<b>Approved bodies</b>	
<b>Item</b>	<b>Body</b>
28A	CommodityClear operated by LCH.Clearnet Limited
29	Commodity Exchange (COMEX) operated by New York Mercantile Exchange, Inc.
30	Dalian Commodity Exchange
31	Dubai Gold & Commodities Exchange (DGCX)
32	Dubai Mercantile Exchange (DME)
33	Electronic Liquidity Exchange operated by ELX Futures LP
35	EPEX SPOT SE
36	Eurex Clearing AG
37	Eurex Deutschland
37A	EuroGCplus operated by LCH.Clearnet SA
38	Euronext Amsterdam Derivatives Regulated Market operated by Euronext Amsterdam NV
39	Euronext Amsterdam Securities Regulated Market operated by Euronext Amsterdam NV
40	Euronext Brussels Derivatives Regulated Market operated by Euronext Brussels SA/NV
41	Euronext Brussels Securities Regulated Market operated by Euronext Brussels SA/NV
42	Euronext Lisbon Derivatives Regulated Market operated by Euronext Lisbon – Sociedade Gestora de Mercados Regulamentados, S.A.
43	Euronext Lisbon Securities Regulated Market operated by Euronext Lisbon – Sociedade Gestora de Mercados Regulamentados, S.A.
44	Euronext London Securities Regulated Market operated by Euronext London Limited
45	Euronext Paris Derivatives Regulated Market by Euronext Paris S.A.
46	Euronext Paris Securities Regulated Market by Euronext Paris S.A.
47	Euronext Paris MATIF (Marché à Terme International de France) (XMAT)
48	Euronext Paris MONEP (Marché des Options Négociables de Paris) (XMON)
49	European Central Counterparty N.V. (EuroCCP)
50	European Climate Exchange (ECX)
51	European Commodity Clearing AG
52	European Energy Exchange (EEX)
53	ForexClear operated by LCH.Clearnet Limited
54	HKFE Clearing Corporation Limited (HKCC)
55	Hong Kong Exchange and Clearing Ltd (HKEX)
56	Hong Kong Futures Exchange Limited (HKFE)
57	Hong Kong Securities Clearing Company Limited (HKSCC)
58	Hungarian Power Exchange operated by HUPX Ltd
59	ICAP Securities and Derivatives Exchange (ISDX)
60	ICE Clear Credit LLC
61	ICE Clear Europe Limited
62	ICE Clear Netherlands B.V.
63	ICE Clear Singapore
64	ICE Clear US, Inc

## Schedule 4 Approved bodies

### Clause 1

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#### Approved bodies

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<b>Item</b>	<b>Body</b>
65	ICE Endex Derivatives B.V.
66	ICE Futures Canada, Inc
67	ICE Futures Europe
68	ICE Futures U.S., Inc
69	International Securities Exchange
70	Italian Derivatives Market (IDEM)
71	Italian Stock Exchange operated by Borsa Italiana S.p.A
72	Jakarta Futures Exchange (JFX)
73	Japan Securities Clearing Corporation (JSCC)
74	Johannesburg Stock Exchange (JSE)
74A	JSE Commodity Derivatives Market
75	KDPW_CCP S.A.
76	Keler CCP
77	KOSPI Market operated by the Korea Exchange
78	LME Clear Limited
79	Mercado Español de Futuros Financieros
80	Mexican Derivatives Exchange (MexDer)
81	Minneapolis Grain Exchange, Inc.
82	Montréal Climate Exchange (MCex)
83	NASDAQ BX, Inc.
84	NASDAQ Commodities operated by NASDAQ Oslo ASA
85	NASDAQ Copenhagen A/S
86	NASDAQ Derivatives Markets operated by NASDAQ Stockholm AB
87	NASDAQ Futures (NFX) operated by NASDAQ Futures, Inc.
88	NASDAQ Helsinki Ltd
89	NASDAQ Iceland hf.
90	NASDAQ NLX Ltd
91	NASDAQ OMX Armenia
92	NASDAQ PHLX LLC
93	NASDAQ PSX operated by NASDAQ PHLX LLC
94	NASDAQ Riga, AS (XRIS)
95	NASDAQ Stockholm AB (XSTO)
96	NASDAQ Tallinn AS (XTAL)
97	National Stock Exchange of India Ltd
98	New York Stock Exchange (NYSE) operated by the New York Stock Exchange LLC
99	Nodal Clear, LLC
100	Nodal Exchange, LLC
101	NYMEX Emissions operated by New York Mercantile Exchange, Inc.

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<b>Approved bodies</b>	
<b>Item</b>	<b>Body</b>
102	NYMEX operated by New York Mercantile Exchange, Inc.
103	NYSE MKT operated by NYSE MKT LLC
104	NYSE Amex Option operated by NYSE MKT LLC
105	NYSE Arca Equities operated by NYSE Arca Equities, Inc.
106	NYSE Arca Options operated by NYSE Arca Equities, Inc.
106A	NZX Main Board operated by NZX Limited
107	OMIClear, C.C., S.A.
108	OneChicago LLC
109	Osaka Exchange, Inc. (OSE)
110	Oslo Bors operated by Oslo Børs ASA
111	OTC Clearing Hong Kong Limited (OTC Clear)
112	Power Exchange Central Europe, a.s. (PXE)
113	Powernext SA
114	RepoClear operated by LCH.Clearnet Limited
115	RepoClear operated by LCH.Clearnet SA
116	Shanghai Futures Exchange (SHFE)
117	Singapore Exchange Derivatives Clearing Limited (SGX-DC)
117A	Singapore Exchange Derivatives Trading Limited (SGX-DT)
118	Singapore Exchange Securities Trading Limited (SGX-ST)
119	SIX x-clear Ltd
120	SwapClear operated by LCH.Clearnet Limited
121	Taiwan Futures Exchange (TAIFEX)
122	Tel Aviv Stock Exchange Ltd
123	Thailand Futures Exchange (TFEX) operated by the Thailand Futures Exchange Public Company Limited
124	The Chicago Mercantile Exchange (CME)
126	The Derivatives market operated by Moscow Exchange MICEX-RTS
127	The Equity and Bond market operated by Moscow Exchange MICEX-RTS
128	The Equity Derivatives Market operated by the Johannesburg Stock Exchange Limited (formerly SAFEX)
129	The London Metal Exchange
130	The London Stock Exchange Derivatives Market
132	The Main Market operated by the London Stock Exchange
133	The Official Market and Second Regulated Market operated by Wiener Börse AG
134	The Options Clearing Corporation (OCC)
135	The SEHK Options Clearing House Limited (SEOCH)
136	The Stock Exchange of Hong Kong Limited
138	Tokyo Commodity Exchange, Inc
139	Tokyo Financial Exchange, Inc (TFX)

## Schedule 4 Approved bodies

Clause 1

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### Approved bodies

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Item	Body
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140	Tokyo Stock Exchange, Inc. (TSE)
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141	Toronto Stock Exchange operated by TSX Inc.
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143	Warsaw Stock Exchange (GPW)
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144	A body that performs clearing house functions, in relation to an approved body that does not itself perform those functions, in accordance with the rules of the approved body or a law of the country where the approved 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 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, 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**

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

<b>Item</b>	<b>Term of annuity or pension remaining rounded in whole years</b>	<b>Payment Factor</b>
36	35	20.00
37	34	19.70
38	33	19.39
39	32	19.07
40	31	18.74
41	30	18.39
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:

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**

<b>Item</b>	<b>Age of Beneficiary</b>	<b>Percentage factor</b>
1	Under 65	4
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

## Endnotes

Endnote 1—About the endnotes

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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

### Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

**Endnote 2—Abbreviation key**

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

## Endnotes

### Endnote 3—Legislation history

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### Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	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 Remainder: 11 Mar 1994	
1994 No. 189	16 June 1994	r. 4: 1 July 1994 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 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 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 Remainder: 6 Dec 1995	—
1995 No. 430	22 Dec 1995	rr. 4 and 5: 9 Jan 1996 (r 1) 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	r 13 and 14
1997 No. 69	26 Mar 1997	26 Mar 1997	—
1997 No. 117	29 May 1997	rr. 9.5, 10.5 and 15.1: 1 Oct 1997 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	—

## Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1998 No. 83	5 May 1998	r. 15: 1 Nov 1998 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 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 (r 2(2)) Schedule 3: 1 July 1999 Remainder: 17 June 1999	—
1999 No. 239	20 Oct 1999	Schedule 2: 1 Nov 1999 Schedule 3: 1 July 2000 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	—
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 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 (r 2 and gaz 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 (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 Sept 2003	—

## Endnotes

### Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
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	Sch 2: 1 July 2006 (r 2(b)) Remainder: 1 July 2004 (r 2(a))	—
2004 No. 148	25 June 2004	Sch 2: 1 Sept 2004 (r 2(b)) Sch 3: 20 Sept 2004 (r 2(c)) Remainder: 1 July 2004 (r 2(a))	—
2004 No. 152	25 June 2004	25 June 2004	—
2004 No. 153	25 June 2004	Sch 2: 1 July 2004 (r 2(b)) Remainder: 25 June 2004 (r 2(a))	—
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	Sch 2: 20 Sept 2004 (r 2(b)) Remainder: 1 Oct 2003 (r 2(a))	—
2005 No. 34	14 Mar 2005 (F2005L00635)	1 July 2005	—
2005 No. 56	4 Apr 2005 (F2005L00729)	1 July 2005	—
2005 No. 142	16 June 2005 (F2005L01457)	1 July 2005	—
2005 No. 143	17 June 2005 (F2005L01452)	18 June 2005	—
2005 No. 218	7 Oct 2005 (F2005L02918)	Sch 1 (items 33–38): 8 Oct 2005	—
2005 No. 261	14 Nov 2005 (F2005L03446)	15 Nov 2005	—
2005 No. 332	20 Dec 2005 (F2005L03987)	Sch 2: 1 July 2006 (r 2(b)) Remainder: 21 Dec 2005 (r 2(a))	—
2005 No. 333	20 Dec 2005 (F2005L04028)	Sch 2: 1 Jan 2006 (r 2(b)) Remainder: 21 Dec 2005 (r 2(a))	—
2005 No. 334	20 Dec 2005 (F2005L04025)	Sch 2: 1 Jan 2006 (r 2(b)) Remainder: 21 Dec 2005 (r 2(a))	—
2005 No. 335	20 Dec 2005 (F2005L04047)	21 Dec 2005 (r 2)	r 4
2006 No. 189	17 July 2006 (F2006L02318)	18 July 2006 (r 2)	—
2007 No. 74	2 Apr 2007 (F2007L00820)	Sch 1: 3 Apr 2007 (r 2(a)) Sch 2: 5 Apr 2007 (r 2(b)) Sch 3: 1 July 2007 (r 2(c))	—

## Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2007 No. 105	27 Apr 2007 (F2007L01127)	1 July 2007 (r 2)	—
2007 No. 204	29 June 2007 (F2007L01891)	1 July 2007 (r 2)	—
2007 No. 331	28 Sept 2007 (F2007L03806)	29 Sept 2007 (r 2)	—
2007 No. 343	8 Oct 2007 (F2007L03906)	r 1–3 and Sch 1: 24 Sept 2007 (r 2(a)) Sch 2: 25 Sept 2008 (r 2(b))	—
<b>as amended by</b>			
2008 No. 133	25 June 2008 (F2008L02174)	4 Oct 2007 (r 2)	—
2008 No. 9	15 Feb 2008 (F2008L00373)	16 Feb 2008 (r 2)	—
2008 No. 134	25 June 2008 (F2008L02173)	4 Oct 2007 (r 2)	r 2(2)
2008 No. 171	8 Aug 2008 (F2008L02956)	9 Aug 2008 (r 2)	—
2008 No. 282	17 Dec 2008 (F2008L04665)	Sch 1: 18 Dec 2008 (r 2(a)) Sch 2: 1 Apr 2009 (r 2(b)) Sch 3: 1 July 2009 (r 2(c))	—
2009 No. 15	6 Feb 2009 (F2009L00258)	Sch 1: 7 Feb 2009 (r 2(a)) Sch 2: 1 Apr 2009 (r 2(b))	—
2009 No. 46	16 Mar 2009 (F2009L00983)	17 Mar 2009 (r 2)	—
2009 No. 71	1 May 2009 (F2009L01485)	2 May 2009 (r 2)	—
2009 No. 106	5 June 2009 (F2009L02156)	6 June 2009 (r 2)	—
2009 No. 295	2 Nov 2009 (F2009L04000)	3 Nov 2009 (r 2)	—
2009 No. 389	16 Dec 2009 (F2009L04513)	17 Dec 2009 (r 2)	—
2010 No. 4	11 Feb 2010 (F2010L00299)	1 July 2007 (r 2)	—
2010 No. 187	30 June 2010 (F2010L01814)	1 July 2010 (r 2)	—
2010 No. 237	21 July 2010 (F2010L02058)	22 July 2010 (r 2)	—
2011 No. 83	3 June 2011 (F2011L00936)	4 June 2011 (r 2)	—
2011 No. 130	30 June 2011 (F2011L01360)	1 July 2011 (r 2)	—

## Endnotes

### Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
2011 No. 146	8 Aug 2011 (F2011L01613)	9 Aug 2011 (r 2)	—
2011 No. 193	21 Oct 2011 (F2011L02103)	31 Oct 2011 (r 2)	—
278, 2011	9 Dec 2011 (F2011L02615)	1 Jan 2012 (r 2)	—
2, 2012	13 Feb 2012 (F2012L00273)	14 Feb 2012 (s 2)	—
183, 2012	6 Aug 2012 (F2012L01654)	7 Aug 2012 (s 2)	—
203, 2012	20 Aug 2012 (F2012L01710)	21 Aug 2012 (s 2)	—
316, 2012	10 Dec 2012 (F2012L02386)	11 Dec 2012 (s 2)	—
317, 2012	11 Dec 2012 (F2012L02407)	Sch 2: 1 July 2013 (s 2(b)) Remainder: 29 Nov 2012 (s 2(a))	—
330, 2012	11 Dec 2012 (F2012L02408)	31 Jan 2013 (s 2)	—
14, 2013	18 Feb 2013 (F2013L00212)	19 Feb 2013 (s 2)	—
26, 2013	4 Mar 2013 (F2013L00395)	Sch 3: 1 July 2013 (s 2(1) item 4)	—
61, 2013	30 Apr 2013 (F2013L00707)	Sch 2 (items 6–18): 1 July 2013 (s 2 item 3)	—
86, 2013	16 May 2013 (F2013L00783)	1 July 2013 (s 2)	—
105, 2013	30 May 2013 (F2013L00872)	1 July 2013: (s 2 and gaz 2013, No GN25)	—
152, 2013	28 June 2013 (F2013L01264)	Sch 1 (item 22): 1 July 2013 (s 2)	—
155, 2013	28 June 2013 (F2013L01246)	Sch 1 (items 90–104) and Sch 2 (items 6–20): 1 July 2013 (s 2 items 4, 6)	—
278, 2013	16 Dec 2013 (F2013L02118)	Sch 1 (items 18–42): 17 Dec 2013 (s 2)	—
127, 2014	26 Aug 2014 (F2014L01133)	Sch 1, 2, Sch 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) Sch 1 (items 12, 13): 17 Dec 2013 (s 2 item 5)	—

## Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
91, 2015	18 June 2015 (F2015L00840)	Sch 1 (items 34–45): 1 July 2015 (s 2(1) item 2)	Sch 1 (items 40–45)
110, 2015	29 June 2015 (F2015L00968)	Sch 1 (item 3): 1 July 2015 (s 2(1) item 1)	—
156, 2015	9 Sept 2015 (F2015L01416)	Sch 1 (item 5): 10 Sept 2015 (s 2(1) item 1)	SLI No. 155, 2015 (s 23)

Name	Registration	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (2016 Measures No. 1) Regulation 2016	26 Feb 2016 (F2016L00156)	Sch 3 (items 6–10): 27 Feb 2016 (s 2(1) item 1)	—
Tax and Superannuation Laws Amendment (2016 Measures No. 1) Regulation 2016	15 Apr 2016 (F2016L00518)	Sch 2: 16 Apr 2016 (s 2(1) item 3)	—
Treasury Laws Amendment (2016 Measures No. 2) Regulation 2016	9 May 2016 (F2016L00705)	Sch 1 (items 6, 7): <u>awaiting commencement (s 2(1) item 2)</u>	—
Tax and Superannuation Laws Amendment (2016 Measures No. 2) Regulation 2016	9 May 2016 (F2016L00710)	Sch 1 (items 2, 3) and Sch 2 (items 1–3): 10 May 2016 (s 2(1) items 2, 3) Sch 2 (item 4): 1 July 2016 (s 2(1) item 4)	—
Financial System Legislation Amendment (Resilience and Collateral Protection) Regulation 2016	9 May 2016 (F2016L00724)	Sch 1 (items 7–12) and Sch 3 (item 2): 1 June 2016 (s 2(1) item 1)	—
Financial Services Legislation Amendment (Wholesale Margining) Regulation 2016	28 Oct 2016 (F2016L01657)	Sch 3: 29 Oct 2016 (s 2(1) item 1)	—

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 (s 2(1))	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)	—

## Endnotes

### Endnote 4—Amendment history

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### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
<b>Part 1</b>	
r. 1.01 .....	rs. 1998 No. 312
r. 1.02 .....	rep LA s 48D
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; No 91, 2015
r. 1.03A.....	ad. 1995 No. 64  am No 159, 1995; No 117, 1997; No 14, 1999; No 239, 1999; No 317, 1999; No 200, 2002; No 74, 2007; No. 316, 2012; F2016L00156
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; F2016L00710
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
r. 1.04A.....	ad. 1999 No. 239
r. 1.04AA.....	ad. 1999 No. 356  am. 2000 No. 119
<b>Part 1A</b>	
Part 1A .....	ad. 1994 No. 189
<b>Division 1A.1</b>	
r. 1.05A.....	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; No 156, 2015
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 Nos. 74, 105 and 204; 2008 No. 282; 2009 No. 106; No 278, 2013; No 156, 2015  ed C102

## Endnote 4—Amendment history

<b>Provision affected</b>	<b>How affected</b>
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
<b>Division 1A.2</b>	
r. 1.08 .....	ad. 1994 No. 189
	am. 1997 No. 309; 1998 No. 193; 1999 No. 239; 2002 No. 353; 2007 No. 74
<b>Part 2</b>	
Part 2 heading.....	rs. 2002 No. 21
<b>Division 2.1</b>	
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
r. 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
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
r. 2.11A.....	ad. 1995 No. 159
	am. 1997 No. 117; 1999 No. 14
	rep. 2002 No. 21
Division 2.3.....	rep. 2002 No. 21
r. 2.12 .....	am. 1995 No. 159; 1997 No. 117; 1999 No. 14
	rep. 2002 No. 21
r. 2.13 .....	am. 1995 No. 64

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
	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
<b>Division 2.4</b>	
<b>Subdivision 2.4.1</b>	
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
r. 2.20, 2.21 .....	rep. 2002 No. 21
Subdivision 2.4.2.....	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
r. 2.24A, 2.24B .....	ad. 1997 No. 117
	rep. 2002 No. 21
r. 2.24C.....	ad. 1999 No. 115
	rep. 2002 No. 21
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
<b>Subdivision 2.4.3</b>	
Subdivision 2.4.3 heading.....	rs. 2002 No. 21
r. 2.27 .....	rep. 2002 No. 21

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## Endnote 4—Amendment history

<b>Provision affected</b>	<b>How affected</b>
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
<b>Division 2.5</b>	
Division 2.5 .....	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
r. 2.33 .....	am. 1995 No. 158 rep. 2002 No. 21 ad. 2002 No. 171 am. No. 155, 2013
r. 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
<b>Division 2.5A</b>	
Division 2.5A .....	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
<b>Division 2.6</b>	
Division 2.6 .....	rep. 2002 No. 21 ad. No. 155, 2013
r. 2.37 .....	rep. 2002 No. 21 ad. No. 155, 2013

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### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
	ed C102
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
Division 2.6A heading.....	am. 1998 No. 83 rep. 2002 No. 21
Division 2.6A .....	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
Division 2.7 .....	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
Division 2.7A .....	ad. 1995 No. 64 rep. 2002 No. 21
r 2.48B, 2.48C .....	ad. 1995 No. 64 rep. 2002 No. 21
Division 2.8 .....	rep. 2002 No. 21
r 2.49–2.54 .....	rep. 2002 No. 21
r. 2.55 .....	am. 1998 No. 193

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<b>Provision affected</b>	<b>How affected</b>
	rep. 2002 No. 21
r 2.56–2.63 .....	rep. 2002 No. 21
r. 2.64 .....	am. 1998 No. 193
	rep. 2002 No. 21
r 2.65–2.67 .....	rep. 2002 No. 21
<b>Part 3</b>	
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
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
<b>Part 3A</b>	
Part 3A .....	ad. 2004 No. 113
<b>Division 3A.1</b>	
r. 3A.01.....	ad. 2004 No. 113
r. 3A.02.....	ad. 2004 No. 113
r. 3A.03.....	ad. 2004 No. 113
	am No. 335, 2005; No 155, 2013
r. 3A.03A.....	ad. 2005 No. 335
Division 3A.2 .....	rep. No. 155, 2013
r. 3A.04.....	ad. 2004 No. 113
	am. 2005 No. 335
	rep. No. 155, 2013

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<b>Provision affected</b>	<b>How affected</b>
<b>Division 3A.3</b>	
Division 3A.3 .....	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 .....	ad. 2008 No. 171 rep No 91, 2015
r. 3A.07.....	ad. 2008 No. 171 rep No 91, 2015
<b>Part 3B</b>	
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
<b>Part 4</b>	
<b>Division 4.1</b>	
r. 4.01 .....	am. 2002 No. 21 rs. No. 155, 2013
r 4.02 .....	am No. 146, 2011 rs 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
Division 4.1A .....	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
<b>Division 4.2</b>	
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

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<b>Provision affected</b>	<b>How affected</b>
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 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
r 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
<b>Part 5</b>	
Part 5 heading.....	rs. 1995 No. 64
<b>Division 5.1</b>	
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 No. 64, 1995 am 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

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 86, 2013
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
<b>Division 5.2</b>	
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
<b>Division 5.3</b>	
r. 5.08 .....	am. 2004 No. 84; 2005 No. 334; 2011 No. 146
Division 5.4.....	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
Division 5.5.....	ad. 1995 No. 64
	rep No 86, 2013
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
	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

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<b>Provision affected</b>	<b>How affected</b>
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
Division 5.6.....	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
r. 5.23 .....	ad. 1995 No. 159 rep. No. 86, 2013
r. 5.24 .....	ad. 1995 No. 159 rep. No. 86, 2013
<b>Part 6</b>	
<b>Division 6.1</b>	
<b>Subdivision 6.1.1</b>	
r. 6.01 .....	am. 1994 No. 189; 1995 No. 64; 1996 Nos. 57 and 344; 1997 Nos. 117, 152, 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; Nos 26 and 278, 2013; No 79, 2015; <u>F2016L00705</u>
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 am No 110, 2015

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<b>Provision affected</b>	<b>How affected</b>
r. 6.01B.....	ad. 2008 No. 282 am. 2009 No. 15; 2012 No. 203; No 278, 2013; No 79, 2015 ed C102
<b>Subdivision 6.1.2</b>	
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
<b>Subdivision 6.1.3</b>	
r. 6.07 .....	am. 1997 No. 117 rs. 1998 No. 175 am. 1999 No. 14
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
<b>Subdivision 6.1.4</b>	
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
<b>Subdivision 6.1.5</b>	
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
<b>Division 6.2</b>	
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

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<b>Provision affected</b>	<b>How affected</b>
r. 6.17B.....	ad. 1999 No. 115
r. 6.17C.....	ad. 2007 No. 74
<b>Division 6.3</b>	
<b>Subdivision 6.3.1</b>	
r. 6.18 .....	am No 175, 1998; No 74, 2007; No 282, 2008
r. 6.19 .....	am No 175, 1998; No 74, 2007; No 282, 2008
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; 2007 No. 74; 2008 No. 282; 2009 No. 15
r. 6.20B.....	ad. 2002 No. 91
	am. 2003 Nos. 42 and 251; 2007 No. 74; 2008 No. 282; 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
<b>Subdivision 6.3.2</b>	
r. 6.23 .....	am. 1998 No. 175; 2008 No. 282
r. 6.24A.....	ad. 2002 No. 91
	am. 2003 No. 42; 2007 No. 74; 2008 No. 282; 2009 No. 15
r. 6.24B.....	ad. 2008 No. 282
	am. 2009 No. 15
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
<b>Division 6.4</b>	
Division 6.4 heading.....	am 1995 No. 159
	rs. 2003 No. 251
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

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<b>Provision affected</b>	<b>How affected</b>
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; F2016L00710
Division 6.4A .....	ad. 1995 No. 159 rep. 1999 No. 14
r 6.29A, 6.29B .....	ad. 1995 No. 159 rep. 1999 No. 14
<b>Division 6.5</b>	
Division 6.5 .....	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 am. 2007 No. 74; No. 14, 2013
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 am No 127, 2014
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

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## Endnote 4—Amendment history

<b>Provision affected</b>	<b>How affected</b>
r. 6.37 .....	ad. 2003 No. 251
r. 6.38 .....	ad. 2003 No. 251
<b>Division 6.6</b>	
Division 6.6 .....	ad. 2003 No. 251
r. 6.39 .....	ad. 2003 No. 251
<b>Division 6.7</b>	
Division 6.7 .....	ad. 2005 No. 334
r. 6.40 .....	ad. 2005 No. 334
	am. 2006 No. 189; 2007 No. 74
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; 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
<b>Division 6.8</b>	
Division 6.8 .....	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
<b>Part 6A</b>	
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
<b>Part 7</b>	
<b>Division 7.1</b>	
Division 7.1 heading.....	ad. 2004 No. 84
r. 7.01 .....	am. 2002 No. 150; 2004 Nos. 84 and 148; 2007 No. 74
r. 7.02 .....	rs. 1997 No. 117
	am. 2004 No. 84
r. 7.03 .....	am. 2004 No. 84
r. 7.03A.....	ad. 2004 No. 113
	am. 2004 No. 113

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
r. 7.04 .....	am No 432, 1994; No 117, 1997; No 293, 1997; No 353, 2001; No 150, 2002; No 12, 2004; No 148, 2004; No 74, 2007; No 91, 2015; F2016L00518 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
<b>Division 7.2</b>	
Division 7.2 heading.....	rs. No. 317, 2012
Division 7.2 .....	ad. 2004 No. 84
r. 7.06 .....	ad. 2004 No. 84 am. 2007 No. 105 rep. No. 317, 2012
<b>Subdivision 7.2.1</b>	
Subdivision 7.2.1 .....	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
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
<b>Subdivision 7.2.2</b>	
Subdivision 7.2.2.....	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
<b>Division 7.3</b>	
r. 7.09 .....	ad. 2007 No. 105
r. 7.10 .....	ad. 2007 No. 105

## Endnote 4—Amendment history

<b>Provision affected</b>	<b>How affected</b>
r. 7.11 .....	ad. 2007 No. 105
<b>Part 7A</b>	
Part 7A .....	ad. 2001 No. 353
<b>Division 7A.1</b>	
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 am. 2002 No. 353
<b>Division 7A.1A</b>	
Division 7A.1A heading .....	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
<b>Division 7A.2</b>	
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
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

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
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
<b>Division 7A.3</b>	
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
<b>Division 7A.4</b>	
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
<b>Part 8</b>	
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

## Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 155, 2013
<b>Part 9</b>	
<b>Division 9.2</b>	
r. 9.02A.....	ad. 2001 No. 353
r. 9.03 .....	am. No. 155, 2013
<b>Division 9.2A</b>	
Division 9.2A .....	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
<b>Division 9.2B</b>	
Division 9.2B .....	ad. 2004 No. 84
r. 9.04E.....	ad. 2004 No. 84
	am. 2004 No. 148; 2007 No. 74
r. 9.04F .....	ad. 2004 No. 84
r. 9.04G.....	ad. 2004 No. 84
r. 9.04H.....	ad. 2004 No. 84
r. 9.04I.....	ad. 2004 No. 84
	am. 2004 No. 155; 2005 No. 143
<b>Division 9.3</b>	
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
<b>Division 9.4</b>	
r. 9.23 .....	am. 1998 No. 193; 1999 No. 239; No. 155, 2013
r. 9.24 .....	am. 1998 No. 193; 1999 No. 239; No. 155, 2013
<b>Division 9.5</b>	
Division 9.5 heading.....	rs. No. 155, 2013
r. 9.26 .....	rs. No. 155, 2013

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
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
r. 9.32 .....	rep. No. 155, 2013
r. 9.33 .....	rep. No. 155, 2013
<b>Division 9.6</b>	
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
<b>Division 9.7</b>	
r. 9.41 .....	am. No. 155, 2013
r. 9.43 .....	am. 1998 No. 193; 1999 No. 239
r. 9.44 .....	am. 1998 No. 193; 1999 No. 239; No. 155, 2013
<b>Part 9AA</b>	
Part 9AA heading (prev..... Part 9A heading)	renum ed C102
Part 9A (first occurring) .....	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
<b>Part 9A</b>	
Part 9A (second occurring).....	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
<b>Part 10</b>	
Part 10 heading.....	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

<b>Provision affected</b>	<b>How affected</b>
	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
<b>Part 11</b>	
Part 11 heading.....	am. 1998 No. 193
r. 11.01 .....	am. 1998 No. 193
r. 11.02 .....	am. 1998 Nos. 193 and 240; 1999 Nos. 31 and 239
	rep. 2003 No. 170
r. 11.02A.....	ad. 1999 No. 239
r. 11.03 .....	am. 1998 No. 193; 1999 No. 239
r. 11.04 .....	am. 1999 No. 239; 2007 No. 343
r. 11.05 .....	am. 2007 No. 343
r. 11.06 .....	am. 2007 No. 343
r. 11.06A.....	ad. 1999 No. 239
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
<b>Part 11A</b>	
Part 11A .....	ad. 2004 No. 113

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
r. 11A.01.....	rs. No. 155, 2013 ad. 2004 No. 113
r. 11A.02.....	rs. No. 155, 2013 ad. 2004 No. 113 am. 2007 No. 343
r. 11A.03.....	rs. No. 155, 2013 ad. 2004 No. 113 am. 2007 No. 343
r. 11A.04.....	rs. No. 155, 2013 ad. 2004 No. 113 am. 2007 No. 343
r. 11A.05.....	rs. No. 155, 2013 ad. No. 155, 2013
r. 11A.06.....	ad. No. 155, 2013
<b>Part 12</b>	
r. 12.01 .....	am. 1994 No. 432; 1996 No. 344; 1998 No. 193; 2007 No. 74
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)
<b>Part 12A</b>	
Part 12A .....	ad No 105, 2013
<b>Division 1</b>	
r 12A.01.....	ad No 105, 2013
r 12A.02.....	ad No 105, 2013
r 12A.03.....	ad No 105, 2013
<b>Division 2</b>	
r 12A.04.....	ad No 105, 2013
r 12A.05.....	ad No 105, 2013
r 12A.06.....	ad No 105, 2013

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## Endnote 4—Amendment history

<b>Provision affected</b>	<b>How affected</b>
r 12A.07.....	ad No 105, 2013
r 12A.08.....	ad No 105, 2013
<b>Division 3</b>	
r 12A.09.....	ad No 105, 2013
r 12A.10.....	ad No 105, 2013 am No 127, 2014
<b>Division 4</b>	
r 12A.11.....	ad No 105, 2013
r 12A.12.....	ad No 105, 2013
<b>Part 13</b>	
Division 13.1 .....	rep. 2007 No. 343
Subdivision 13.1.1 heading.....	rs. 1994 No. 189 rep. 2007 No. 343
r. 13.01 .....	am. 1994 No. 189 rep. 2007 No. 343
Subdivision 13.1.1A heading.....	ad. 1994 No. 189 rep. 2007 No. 343
Subdivision 13.1.2.....	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
Subdivision 13.1.3.....	ad. 1994 No. 189 rep. 2007 No. 343
r. 13.05 .....	ad. 1994 No. 189 rep. 2007 No. 343
Subdivision 13.1.4.....	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 rep. 2007 No. 343

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
<b>Division 13.1A</b>	
Division 13.1A .....	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
<b>Division 13.2</b>	
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; F2016L00724
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
<b>Division 13.3</b>	
r. 13.18AA.....	ad. 2011 No. 130
	(9) exp 1 July 2016 (r 13.18AA(10))
r. 13.18A.....	ad. 2005 No. 34
r. 13.19 .....	am. Act No. 169, 1995
r. 13.19A.....	ad. 2008 No. 171
	rep No 91, 2015
r 13.22A, 13.22B .....	ad. 1997 No. 243
	rep. 1998 No. 193
r. 13.22C.....	ad. 1997 No. 243
	am. 1998 No. 76
	rep. 1998 No. 193
<b>Division 13.3A</b>	
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

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<b>Provision affected</b>	<b>How affected</b>
Division 13.4 .....	rep LA s 48C
r 13.23 .....	rep LA s 48C
<b>Division 13.5</b>	
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
<b>Part 14</b>	
Part 14 .....	ad. 2012 No. 330
<b>Division 14.1</b>	
r. 14.01 .....	ad. 2012 No. 330
r. 14.02 .....	ad. 2012 No. 330
<b>Division 14.2</b>	
Division 14.2 .....	ad. No. 14, 2013
r. 14.03 .....	ad. No. 14, 2013
<b>Division 14.3</b>	
Division 14.3 .....	ad No 278, 2013
r 14.04 .....	ad No 278, 2013
<b>Division 14.4</b>	
Division 14.4 .....	ad No 127, 2014
r 14.05 .....	ad No 127, 2014
<b>Division 14.5</b>	
Division 14.5 .....	ad No 211, 2014
r 14.06 .....	ad No 211, 2014
<b>Division 14.6</b>	
Division 14.6 .....	ad No 79, 2015
r 14.07 .....	ad No 79, 2015
<b>Division 14.7</b>	
Division 14.7 .....	ad F2016L00156
r 14.08 .....	ad F2016L00156
<b>Division 14.8</b>	
Division 14.8 .....	ad F2016L00518
r 14.09 .....	ad F2016L00518
<b>Division 14.9</b>	
Division 14.9 .....	ad F2016L00710
r 14.10 .....	ad F2016L00710

## Endnotes

### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
<b>Division 14.10</b>	
Division 14.10 .....	ad <a href="#">F2016L00705</a>
r 14.11 .....	ad <a href="#">F2016L00705</a>
<b>Division 14.11</b>	
Division 14.11 .....	ad <a href="#">F2016L00724</a>
r 14.12 .....	ad <a href="#">F2016L00724</a>
<b>Schedule 1AAA</b>	
Schedule 1AAA.....	ad. 1995 No. 430 am. 2007 No. 74; 2009 No. 389; 2012 No. 330; No. 152, 2013
<b>Schedule 1AA</b>	
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; <a href="#">F2016L00710</a>
<b>Schedule 1A</b>	
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
<b>Schedule 1AAB</b>	
Schedule 1AAB.....	ad. 2005 No. 333 am. 2009 Nos. 46 and 106; 2010 No. 237; 2011 No. 83; 2012 No. 2
<b>Schedule 1B</b>	
Schedule 1B.....	ad. 1994 No. 189 am. 1995 No. 158; 1998 No. 193; 1999 No. 239 ed C102
<b>Schedule 1</b>	
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, 2013; No 278, 2013; No 79, 2015
Schedule 1A .....	ad No 91, 2002 renum No 200, 2002
Schedule 1AB (prev .....	am No 334, 2005
Schedule 1A)	rep No 282, 2008
<b>Schedule 2</b>	
Schedule 2 heading.....	am. 1995 No. 159
Schedule 2 .....	am. 1994 No. 189; 1997 No. 293; 2005 No. 218 ed C102
<b>Schedule 2A</b>	
Schedule 2A heading.....	rs. No. 14, 2013; No. 317, 2012
Schedule 2A .....	ad. 2007 No. 74

## Endnote 4—Amendment history

<b>Provision affected</b>	<b>How affected</b>
	rs. No. 317, 2012
<b>Schedule 2B</b>	
Schedule 2B.....	ad. No. 317, 2012
<b>Schedule 3</b>	
Schedule 3.....	am. 1998 No. 193; 1999 No. 239
<b>Schedule 4</b>	
Schedule 4.....	ad. 2002 No. 21
	am. 2011 No. 193
	rs F2016L00724
	am F2016L01657
Schedule 5.....	ad. 2004 No. 113
	rep. 2004 No. 113
<b>Schedule 6</b>	
Schedule 6.....	ad. 2004 No. 148
	am. 2005 No. 333; 2009 Nos. 46 and 106; 2010 No. 237; 2011 No. 83; 2012 No. 2
<b>Schedule 7</b>	
Schedule 7.....	ad. 2007 No. 74
	am. 2009 Nos. 46 and 106; 2010 No. 237; 2011 No. 83; 2012 No. 2

## Endnotes

### Endnote 5—Editorial changes

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#### **Endnote 5—Editorial changes**

In preparing this compilation for registration, the following kinds of editorial change(s) were made under the *Legislation Act 2003*.

#### **Sub-subparagraph 1.06(7)(g)(v)(A)**

##### **Kind of editorial change**

Change to punctuation

##### **Details of editorial change**

Sub-subparagraph 1.06(7)(g)(v)(A) provides as follows:

“(A) an annuity provided under a contract that meets the standards of subregulation (2), (3)(9) or (10); or”

This compilation was editorially changed to insert a comma and space between “(3)” and “(9)”.

#### **Subregulation 2.37(1) (table item 13, column headed “Details”, subparagraph (c)(ii))**

##### **Kind of editorial change**

Change to spelling

##### **Details of editorial change**

To correct the spelling of the word “alternation” to “alteration”.

This compilation was editorially changed to correct the spelling.

#### **Paragraph 6.01B(3)(b)**

##### **Kind of editorial change**

Change to punctuation

##### **Details of editorial change**

To correct the punctuation by adding a comma between 111C and 112 in paragraph 6.01B(3)(b).

This compilation was editorially changed to correct the punctuation.

**Part 9A heading (first occurring)****Kind of editorial change**

Renumbering of provisions

**Details of editorial change**

There are two Part 9As.

This compilation was editorially changed by renumbering the first occurring Part 9A heading to Part 9AA.

**Schedule 1B Tables****Kind of editorial change**

Correct a typographical error and change to spelling

**Details of editorial change**

The heading to the third table in Schedule 1B reads as follows: “Indexation rate of least 6% but less than 7%”.

This compilation was editorially changed to insert the word “at” into the heading to the third table in Schedule 1B, between the words “of” and “least”, to correct this typographical error.

The heading to the ninth table in Schedule 1B reads as follows: “Indexation rate less than 1%”.

This compilation was editorially changed to omit the word “that” and insert the word “than” in the heading to the ninth table in Schedule 1B to correct the spelling.

**Clause 202 of Schedule 2****Kind of editorial change**

Renumbering of provisions

**Details of editorial change**

After the clause 202 heading in Schedule 2 appears subclause 201.1A, followed by subclause 202.1.

This compilation was editorially changed by renumbering subclause 201.1A to subclause 202.1A.