Superannuation Industry (Supervision) Regulations 1994

Statutory Rules No. 57, 1994

made under the

Superannuation Industry (Supervision) Act 1993

Compilation No. 158

Compilation date: 21 April 2026

Includes amendments: F2026L00443

This compilation is in 2 volumes

Volume 1: regulations 1.01–14.39
Volume 2: Schedules and Endnotes

Each volume has its own contents

Prepared by the Office of Parliamentary Counsel, Canberra

Authorised Version F2026C00373 registered 30/04/2026

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 21 April 2026 (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. The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au).

Application, saving and transitional provisions

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.

Presentational changes

The *Legislation Act 2003* provides for First Parliamentary Counsel to make presentational changes to a compilation. Presentational changes are applied to give a more consistent look and feel to legislation published on the Register, and enable the user to more easily navigate those documents.

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. Any modifications affecting the law are accessible on the Register.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Schedule 1AAA—Approved auditors—professional organisations

(subregulation 1.04(2))

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

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Schedule 1AA

(subregulation 1.04(4A))

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

Commonwealth

Schemes established by or operated under:

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

New South Wales

Schemes established by or operated under:

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

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

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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

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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

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

Commonwealth

Schemes established by or operated under:

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

New South Wales

Schemes established by or operated under:

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

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

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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

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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 Circuit and Family Court of Australia Act 2021
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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Administrators Pension Act 1981
Legislative Assembly Members' Superannuation Act 1979
Superannuation Act 1986
Supreme Court (Judges Pensions) Act 1980

Other schemes

Northern Territory Police Supplementary Benefit Scheme
Northern Territory Supplementary Superannuation Scheme

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

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

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

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

where:

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

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

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

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

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

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

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

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

where:

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.

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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, 1 July 2010, 1 July 2019, 1 July 2020, 1 July 2021 and 1 July 2022, 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

Column 1 Item	Column 2 Age of Beneficiary	Column 3 Maximum Pension Valuation Factor	Column 4 Minimum Pension Valuation Factor
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

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Column 1 Item	Column 2 Age of Beneficiary	Column 3 Maximum Pension Valuation Factor	Column 4 Minimum Pension Valuation Factor
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

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

Column 1 Item	Column 2 Age of Beneficiary	Column 3 Maximum Pension Valuation Factor	Column 4 Minimum Pension Valuation Factor
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:

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

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

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

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

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

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

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

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

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

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

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

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

where:

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

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

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

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

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

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

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

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

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

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(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, 1 July 2010, 1 July 2019, 1 July 2020, 1 July 2021 and 1 July 2022, 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

Column 1 Item	Column 2 Age of Beneficiary	Column 3 Maximum Pension Valuation Factor	Column 4 Minimum Pension Valuation Factor
1	20 or less	12.0	29.2
2	21	12.0	29.0
3	22	12.0	28.9
4	23	12.0	28.7
5	24	12.0	28.6
6	25	12.0	28.4
7	26	12.0	28.3
8	27	12.0	28.1
9	28	12.0	27.9
10	29	12.0	27.8
11	30	12.0	27.6
12	31	12.0	27.4
13	32	12.0	27.2
14	33	12.0	27.0
15	34	12.0	26.8
16	35	12.0	26.6
17	36	12.0	26.4

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Column 1 Item	Column 2 Age of Beneficiary	Column 3 Maximum Pension Valuation Factor	Column 4 Minimum Pension Valuation Factor
18	37	12.0	26.2
19	38	12.0	26.0
20	39	12.0	25.8
21	40	12.0	25.5
22	41	12.0	25.3
23	42	12.0	25.0
24	43	12.0	24.8
25	44	12.0	24.5
26	45	12.0	24.2
27	46	12.0	24.0
28	47	12.0	23.7
29	48	12.0	23.4
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

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Column 1 Item	Column 2 Age of Beneficiary	Column 3 Maximum Pension Valuation Factor	Column 4 Minimum Pension Valuation Factor
55	74	6.7	13.3
56	75	6.2	12.8
57	76	5.7	12.3
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:

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

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

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

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

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

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

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

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

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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.

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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

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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

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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

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Schedule 1—Conditions of release of benefits

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

Part 1—Regulated superannuation funds

Column 1 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 *Superannuation (Unclaimed Money and Lost Members) Act 1999*, or may pay an amount to the Commissioner of Taxation under Part 3D of that Act, for the person's superannuation interest in the fund	Amount that the trustee is required to pay to the Commissioner of Taxation under the *Superannuation (Unclaimed Money and Lost Members) Act 1999*, or may pay to the Commissioner of Taxation under Part 3D of that Act, 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

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Column 1 Item	Column 2 Conditions of release	Column 3 Cashing restrictions
		financial hardship under paragraph 6.01(5)(b)—Nil.
106	Attaining age 65	Nil
107	The Regulator has determined under subregulation 6.19A(2) that a specified amount of benefits in the regulated superannuation fund may be released on a compassionate ground	A single lump sum, not exceeding an amount determined, in writing, by the Regulator, 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 (ii) 12 months' interest on the outstanding balance of the loan
107A	The Regulator has determined under subregulation 6.19B(3) (about coronavirus) that a specified amount of benefits in the regulated superannuation fund may be released on a compassionate ground	A single lump sum, not exceeding the amount determined, in writing, by the Regulator in relation to the fund
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	1. Preserved benefits: Non-commutable life pension or non-commutable life annuity 2. Restricted non-preserved benefits: Nil
109	Temporary incapacity	A non-commutable income stream cashed from the regulated superannuation fund for: (a) the purpose of continuing (in whole or part) the gain or reward which the member was receiving before the temporary incapacity; and (b) a period not exceeding the period of incapacity from employment of the kind engaged in immediately before the temporary incapacity
109A	For acquiring a superannuation interest (within the meaning of the 1997 Tax Act) that supports a deferred superannuation income stream to be provided under a contract or rules that meet the standards of	The restrictions contained in paragraph 1.06A(3)(e)

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Column 1 Item	Column 2 Conditions of release	Column 3 Cashing restrictions
	subregulation 1.06A(2)	
110	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
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 Division 131 in Schedule 1 to the *Taxation Administration Act 1953*	The restrictions contained in sections 131-35 and 131-40 in that Schedule
111B	A person gives a superannuation provider a release authority under section 135-40 in Schedule 1 to the *Taxation Administration Act 1953*	The restrictions contained in sections 135-75 and 135-85 in that Schedule
113	A person gives a transitional release authority to a superannuation provider under section 292-80B of the *Income Tax (Transitional Provisions) Act 1997*	Restrictions contained in subsections 292-80C(1) and (2) of the *Income Tax (Transitional Provisions) Act 1997*
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

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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 *Superannuation (Unclaimed Money and Lost Members) Act 1999*, or may pay an amount to the Commissioner of Taxation under Part 3D of that Act, for the person's superannuation interest in the fund	Amount that the trustee is required to pay to the Commissioner of Taxation under the Superannuation *(Unclaimed Money and Lost Members) Act 1999*, or may pay to the Commissioner of Taxation under Part 3D of that Act, 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

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Column 1 Item no.	Column 2 Conditions of release	Column 3 Cashing restrictions
207	The Regulator has determined under subregulation 6.19A(2) that a specified amount of benefits in the approved deposit fund may be released on a compassionate ground	A single lump sum, not exceeding the amount determined, in writing, by the Regulator, 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 (ii) 12 months' interest on the outstanding balance of the loan.
207AA	The Regulator has determined under subregulation 6.19B(3) (about coronavirus) that a specified amount of benefits in the approved deposit fund may be released on a compassionate ground	A single lump sum, not exceeding the amount determined, in writing, by the Regulator in relation to the fund
207A	For acquiring a superannuation interest (within the meaning of the 1997 Tax Act) that supports a deferred superannuation income stream to be provided under a contract or rules that meet the standards of subregulation 1.06A(2)	The restrictions contained in paragraph 1.06A(3)(e)
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 Division 131 in Schedule 1 to the *Taxation Administration Act 1953*	The restrictions contained in sections 131-35 and 131-40 in that Schedule
208B	A person gives a superannuation provider a release authority under section 135-40 in Schedule 1 to the *Taxation Administration Act 1953*	The restrictions contained in sections 135-75 and 135-85 in that Schedule
210	A person gives a transitional release authority to a superannuation provider under section 292-80B of the *Income Tax (Transitional Provisions) Act 1997*	Restrictions contained in subsections 292-80C(1) and (2) of the *Income Tax (Transitional Provisions) Act 1997*

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

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

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

(subregulation 6.02(2))

Part 1—Modifications of the Occupational Superannuation Standards Act 1987

101. Section 7 (Operating standards for superannuation funds)

101.1 After subsection 7(3), insert:

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

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Part 2—Modifications of the Occupational Superannuation Standards Regulations

201. Regulation 3 (Interpretation)

201.1 Paragraph 3(2)(a):

Omit the paragraph.

201A. Regulation 8 (Vesting standards)

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

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

202. Regulation 9 (Preservation standards)

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.

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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.

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Schedule 2A—Information in notice under subsection 60E(2) of Act

Note: See subregulation 9AB.19(2).

[Use the following template if: the Part 6A product is a MySuper product]

Dear *[insert the name of the beneficiary of the superannuation entity],*

[If the conditions in subsection 60F(1) of the Act (2 consecutive fail assessments) are not satisfied, include the following paragraph]

Your superannuation product *[insert the name of the superannuation entity and the name of the Part 6A product]* has failed the annual performance test. You should think about moving your money to a different super fund.

[If the conditions in subsection 60F(1) of the Act (2 consecutive fail assessments) are satisfied, include the following paragraph]

Your superannuation product *[insert the name of the superannuation entity and the name of the Part 6A product]* has failed the annual performance test at least 2 years in a row. We are now banned from accepting new members into this product until it passes a future test. You should think about moving your money to a different super fund.

The Australian Government tests your super fund's products every year to make sure your savings are well managed for when you retire. Funds that fail this test are required by law to tell you.

[If the beneficiary holds only one investment option offered by the superannuation entity, include the following two paragraphs]

You had $*[insert the beneficiary's account balance for the Part 6A product as at 30 June in the calendar year in which the date of this letter falls]* invested with *[insert the name of the superannuation entity and the name of the Part 6A product]* on 30 June *[insert the calendar year in which the date of this letter falls]* and paid a total of $*[insert total fees and costs charged to the beneficiary in the relevant financial year, excluding insurance fees]* in fees in the last financial year.

Your money will stay in *[insert the name of the superannuation entity and the name of the Part 6A product]* unless you move it. Switching super funds is easy and there are no exit fees.

[If the beneficiary holds more than one investment option offered by the superannuation entity, include the following two paragraphs]

You had $*[insert the beneficiary's total account balance for all investment options offered by the superannuation entity as at 30 June in the calendar year in which the date of this letter falls]* invested with *[insert the name of the superannuation entity]* on 30 June *[insert the calendar year in which the date of this letter falls]*, of which $*[insert the beneficiary's account balance for the Part 6A product as at 30 June in the calendar year in which the date of this letter falls]* was invested in *[insert the name of the Part 6A product]*. Last financial year you paid a total of $*[insert total fees and costs charged to the beneficiary in the relevant*

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financial year, excluding insurance fees] in fees to *[insert the name of the superannuation entity]*.

Your money will stay in *[insert the name of the superannuation entity and the name of the Part 6A product]* unless you move it. Switching super funds is easy and there are no exit fees.

You could save thousands of dollars more for when you retire by switching to a better super fund. Super is a long-term investment. By earning 1% more each year for 30 years, you could retire with 20% more in savings; for example, your super could increase from $100,000 to $120,000.

Finding a better super fund is easy with the Australian Government's YourSuper comparison tool. You can use the tool to compare the fees and earnings of all simple, low-cost MySuper products. Go to *ato.gov.au/yoursuper* or use the QR code below:

[insert QR code for ato.gov.au/yoursuper]

This letter does not take your personal situation into account. You should think about your investment plans and personal situation, including insurance, when switching.

When you have opened a new super account, contact the new fund or use myGov to move your money over.

Your questions answered

What is the annual performance test?

The annual government test checks how much your super product has earned (after costs) over the last *[insert the number of financial years in the lookback period for the Part 6A product in respect of the relevant financial year]* financial years. It compares your product's earnings with those of a similar product over the same period.

Super funds with products that fail this test are required to tell you.

You can find out more about super at *moneysmart.gov.au*.

How do I move to a new super fund?

The first step is to find a new super fund. You should think about your investment plans and personal situation, including insurance, when switching.

You may find it helpful to use the Australian Government's YourSuper comparison tool. You can use the tool to compare the fees and earnings of simple, low-cost *MySuper products*. Go to *ato.gov.au/yoursuper* or use the QR code above.

Once you have chosen a new super fund, contact the new fund to open a new account.

After opening a new account, move your money from your existing one. You can contact the new fund or use myGov to do this. Find out more at *moneysmart.gov.au*

What happens if a super product fails two or more years in a row?

If a super product fails the test at least two years in a row, it cannot accept new members until it passes a future test. You should think about the impact of this on the product's ability to improve.

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Your money will stay in the failed super product unless you move it.

[Use the following template if: one or more Part 6A products are a trustee-directed product, the beneficiary accessed the product via a generic or lifecycle investment menu, and the conditions in subsection 60F(1) of the Act (2 consecutive fail assessments) are not satisfied for these products]

Dear *[insert the name of the beneficiary of the superannuation entity],*

[If the beneficiary holds only one failed Part 6A product offered by the superannuation entity, include the following paragraph]

Your superannuation investment option *[insert the name of the superannuation entity and the name of the Part 6A product]* has failed the annual performance test. You should think about moving your money to a different super investment option or fund.

[If the beneficiary holds more than one failed Part 6A product offered by the superannuation entity, include the following paragraph]

You have multiple superannuation investment options in *[insert the name of the superannuation entity]* that have failed the annual performance test. You should think about moving your money to a different super investment option or fund.

The Australian Government tests your super fund's investment options every year to make sure your savings are well managed for when you retire. Funds that fail this test are required by law to tell you.

You had $*[insert the beneficiary's total account balance for all investment options offered by the superannuation entity as at 30 June in the calendar year in which the date of this letter falls]* invested in *[insert the name of the superannuation entity]* on 30 June *[insert the calendar year in which the date of this letter falls]* and paid a total of $*[insert total fees and costs charged to the beneficiary in the relevant financial year, excluding insurance fees]* in fees in the last financial year. You had the following amount invested in failing investment options: *[insert a bullet list with the name of each failed Part 6A product, followed by the beneficiary's account balance for that Part 6A product as at 30 June in the calendar year in which the date of this letter falls, in parentheses]*

[If the bullet list above has one failed Part 6A product, include the following paragraph]

Your money will stay in this failing investment option in *[insert the name of the superannuation entity]* unless you move it.

[If the bullet list above has more than one failed Part 6A product, include the following paragraph]

Your money will stay in these failing investment options in *[insert the name of the superannuation entity]* unless you move it.

Finding a better super investment option could be worthwhile for your future. You could save thousands of dollars more for when you retire by switching to a better investment option or super fund. Super is a long-term investment. By earning 1% more each year for 30 years, you

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could retire with 20% more in savings; for example, your super could increase from $100,000 to $120,000.

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[insert QR code for ato.gov.au/yoursuper]

This letter does not take your personal situation into account. Before switching investment options, you should think about your investment plans and personal situation, such as investment goals and values, as well as insurance, fee and tax impacts. You may wish to speak to a financial adviser about your personal circumstances if you are unsure.

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The annual government test checks how much your super investment option has earned (after costs) over time. It compares your investment option's earnings with those of a similar investment option over the same period. The test is done at the investment option level. There may be a range of fees associated with an investment option. The test does not account for your personal situation, fees or tax.

Super funds with investment options that fail this test are required to tell you.

You can find out more about super at *moneysmart.gov.au*.

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What happens if a super investment option fails two or more years in a row?

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If a super investment option fails the test at least two years in a row, it cannot accept new members until it passes a future test. You should think about the impact of this on the investment option's ability to improve.

Your money will stay in the failed super investment option unless you move it.

[Use the following template if: one or more Part 6A products are a trustee-directed product, the beneficiary accessed the product via a generic or lifecycle investment menu, and the conditions in subsection 60F(1) of the Act (2 consecutive fail assessments) are satisfied for these products]

Dear *[insert the name of the beneficiary of the superannuation entity],*

[If the beneficiary holds only one failed Part 6A product offered by the superannuation entity, include the following paragraph]

Your superannuation investment option *[insert the name of the superannuation entity and the name of the Part 6A product]* has failed the annual performance test at least 2 years in a row. We are now banned from accepting new members into this investment option until it passes a future test. You should think about moving your money to a different super investment option or fund.

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The Australian Government tests your super fund's investment options every year to make sure your savings are well managed for when you retire. Funds that fail this test are required by law to tell you.

You had $*[insert the beneficiary's total account balance for all investment options offered by the superannuation entity as at 30 June in the calendar year in which the date of this letter falls]* invested in *[insert the name of the superannuation entity]* on 30 June *[insert the calendar year in which the date of this letter falls]* and paid a total of $*[insert total fees and costs charged to the beneficiary in the relevant financial year, excluding insurance fees]* in fees in the last financial year. You had the following amount invested in failing investment options: *[insert a bullet list with the name of each failed Part 6A product, followed by the beneficiary's account balance for that Part 6A product as at 30 June in the calendar year in which the date of this letter falls, in parentheses]*

[If the bullet list above has one failed Part 6A product, include the following paragraph]

Your money will stay in this failing investment option in *[insert the name of the superannuation entity]* unless you move it.

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

(regulation 13.20)

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

Acting under subsection 142(1) of the *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*].

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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 Értéktözsde
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	CDSClear 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)

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Clause 1

Approved bodies	
Item	**Body**
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

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Approved bodies	
Item	**Body**
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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Clause 1

Approved bodies

Item	Body
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)

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Approved bodies	
Item	**Body**
140	Tokyo Stock Exchange, Inc. (TSE)
141	Toronto Stock Exchange operated by TSX Inc.
143	Warsaw Stock Exchange (GPW)
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.

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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, 1 July 2010, 1 July 2019, 1 July 2020, 1 July 2021 and 1 July 2022, 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.

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Table

Item	Term of annuity or pension remaining rounded in whole years	Payment Factor
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
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

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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.

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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, 1 July 2010, 1 July 2019, 1 July 2020, 1 July 2021 and 1 July 2022, the amount of payments is half of the amount worked out using the formula in clause 1.

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

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

Table

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

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Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes
Endnote 2—Abbreviation key
Endnote 3—Legislation history
Endnote 4—Amendment history

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 how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and "(md not incorp)" is added to the amendment history.

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Endnote 2—Abbreviation key

ad = added or inserted

am = amended

amdt = amendment

C[x] = Compilation No. x

ch = Chapter(s)

cl = clause(s)

cont. = continued

def = definition(s)

Dict = Dictionary

disallowed = disallowed by Parliament

div = Division(s)

ed = editorial change

exp = expires/expired or ceases/ceased to have effect

gaz = gazette

LA = *Legislation Act 2003*

LIA = *Legislative Instruments Act 2003*

(md) = misdescribed amendment can be given effect

(md not incorp) = misdescribed amendment cannot be given effect

mod = modified/modification

No. = Number(s)

Ord = Ordinance

orig = original

p = page(s)

para = paragraph(s)/subparagraph(s) /sub-subparagraph(s)

pres = present

prev = previous

(prev…) = previously

pt = Part(s)

r = regulation(s)/Court rule(s)

reloc = relocated

renum = renumbered

rep = repealed

rs = repealed and substituted

s = section(s)/subsection(s) /rule(s)/subrule(s)/order(s)/suborder(s)

sch = Schedule(s)

SLI = Select Legislative Instrument

SR = Statutory Rules

sub ch = Sub-Chapter(s)

sub div = Subdivision(s)

sub pt = Subpart(s)

underlining = whole or part not commenced or to be commenced

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Endnote 3—Legislation history

Number and year	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	—

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Number and year	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	—

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Endnote 3—Legislation history

Number and year	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))	—

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Endnote 3—Legislation history

Number and year	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))	—
as amended by			
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))	—
15, 2009	6 Feb 2009 (F2009L00258)	Sch 1: 7 Feb 2009 (r 2(a)) Sch 2: 1 Apr 2009 (r 2(b))	—
46, 2009	16 Mar 2009 (F2009L00983)	17 Mar 2009 (r 2)	—
71, 2009	1 May 2009 (F2009L01485)	2 May 2009 (r 2)	—
106, 2009	5 June 2009 (F2009L02156)	6 June 2009 (r 2)	—
295, 2009	2 Nov 2009 (F2009L04000)	3 Nov 2009 (r 2)	—
389, 2009	16 Dec 2009 (F2009L04513)	17 Dec 2009 (r 2)	—
4, 2010	11 Feb 2010 (F2010L00299)	1 July 2007 (r 2)	—
187, 2010	30 June 2010 (F2010L01814)	1 July 2010 (r 2)	—
237, 2010	21 July 2010 (F2010L02058)	22 July 2010 (r 2)	—
83, 2011	3 June 2011 (F2011L00936)	4 June 2011 (r 2)	—
130, 2011	30 June 2011 (F2011L01360)	1 July 2011 (r 2)	—

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Endnote 3—Legislation history

Number and year	Registration or gazettal	Commencement	Application, saving and transitional provisions
146, 2011	8 Aug 2011 (F2011L01613)	9 Aug 2011 (r 2)	—
193, 2011	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)	—

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Endnote 3—Legislation history

Number and year	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): never commenced (s 2(1) item 2)	—
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)	—
Treasury Laws Amendment (Fair and Sustainable Superannuation) Regulations 2017	27 Mar 2017 (F2017L00321)	Sch 1 (items 12–23), Sch 3 (items 7–13), Sch 7 (items 4, 5), Sch 8 (items 23, 24), Sch 9 (item 2), Sch 10 (item 4): 28 Mar 2017 (s 2(1) items 2, 4, 6, 7) Sch 8 (items 8–21): 1 July 2018 (s 2(1) item 5)	—
Treasury Laws Amendment (2017 Measures No. 1) Regulations 2017	21 June 2017 (F2017L00704)	Sch 1 (items 11–25): 1 July 2017 (s 2(1) item 1)	—

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Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Reducing Pressure on Housing Affordability Measures No. 1) Regulations 2018	7 Mar 2018 (F2018L00210)	Sch 2 (items 4–6): 8 Mar 2018 (s 2(1) item 3)	—
Treasury Laws Amendment (Putting Consumers First—Establishment of the Australian Financial Complaints Authority) Regulations 2018	24 Apr 2018 (F2018L00515)	Sch 1 (items 29–31) and Sch 2 (item 3): 25 Apr 2018 (s 2(1) items 4, 8) Sch 3 (items 8, 9): 5 Mar 2022 (s 2(1) item 10)	—
Treasury Laws Amendment (Release of Superannuation on Compassionate Grounds) Regulations 2018	30 May 2018 (F2018L00676)	Sch 1 (items 5–9): 1 July 2018 (s 2(1) item 2)	—
Treasury Laws Amendment (ASIC Fees) Regulations 2018	29 June 2018 (F2018L00965)	Sch 1 (item 43): 4 July 2018 (s 2(1) item 2)	—
Treasury Laws Amendment (2018 Measures No. 2) Regulations 2018	28 Sept 2018 (F2018L01373)	Sch 1: 30 Nov 2019 (s 2(1) item 2) Remainder: 29 Sept 2018 (s 2(1) items 1, 3)	—
Treasury Laws Amendment (Work Test Exemption) Regulations 2018	7 Dec 2018 (F2018L01682)	Sch 1 (items 5–8): 1 Jan 2019 (s 2(1) item 2)	—
Treasury Laws Amendment (AFCA Cooperation) Regulations 2019	5 Apr 2019 (F2019L00537)	Sch 1 (items 12–14): 6 Apr 2019 (s 2(1) item 1)	—
Treasury Laws Amendment (Protecting Your Superannuation Package) Regulations 2019	5 Apr 2019 (F2019L00539)	Sch 1 (items 30, 31, 34): 6 Apr 2019 (s 2(1) item 1)	—
Treasury Laws Amendment (Deferring Extension of SuperStream to Self Managed Superannuation Funds) Regulations 2019	9 Aug 2019 (F2019L01042)	10 Aug 2019 (s 2(1) item 1)	—
Superannuation (Unclaimed Money and Lost Members) and Other Laws (Repeal and Consequential Amendments) Regulations 2019	16 Dec 2019 (F2019L01618)	Sch 1 (item 3): 17 Dec 2019 (s 2(1) item 1)	—
Treasury Laws Amendment (Miscellaneous Amendments) Regulations 2019	17 Dec 2019 (F2019L01641)	Sch 5 (items 9, 11): 18 Dec 2019 (s 2(1) item 7)	—

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Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Release of Superannuation on Compassionate Grounds) Regulations 2020	16 Apr 2020 (F2020L00431)	Sch 1 (items 5–9): 17 Apr 2020 (s 2(1) item 1)	—
Treasury Laws Amendment (Release of Superannuation on Compassionate Grounds) Regulations (No. 2) 2020	30 Apr 2020 (F2020L00532)	Sch 1 (item 2): 1 May 2020 (s 2(1) item 1)	—
Superannuation Legislation Amendment (2020 Measures No. 1) Regulations 2020	29 May 2020 (F2020L00645)	Sch 1 (items 6–10): 30 May 2020 (s 2(1) item 1)	—
Treasury Laws Amendment (Release of Superannuation on Compassionate Grounds) Regulations (No. 3) 2020	3 Sept 2020 (F2020L01133)	Sch 1 (item 2): 4 Sept 2020 (s 2(1) item 1)	—
Financial Sector Reform (Hayne Royal Commission Response) (Regulation of Superannuation) Regulations 2020	11 Dec 2020 (F2020L01586)	Sch 1 (item 7): 1 Jan 2021 (s 2(1) item 2)	—
Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2020	14 Dec 2020 (F2020L01610)	Sch 1 (items 66–69): 15 Dec 2020 (s 2(1) item 2)	—
Treasury Laws Amendment (Income Tax Assessment Repeal and Consequential Amendments) Regulations 2021	4 Mar 2021 (F2021L00199)	Sch 1 (items 3–10): 1 Apr 2021 (s 2(1) item 1)	—
Treasury Laws Amendment (Reuniting More Superannuation) Regulations 2021	1 Apr 2021 (F2021L00412)	Sch 1 (items 24–57): 2 Apr 2021 (s 2(1) item 1)	—
Superannuation Legislation Amendment (Superannuation Drawdown) Regulations 2021	24 June 2021 (F2021L00833)	Sch 1 (items 5–8): 25 June 2021 (s 2(1) item 1)	—
Treasury Laws Amendment (Self Managed Superannuation Funds) Regulations 2021	25 June 2021 (F2021L00853)	1 July 2021 (s 2(1) item 1)	—

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Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Superannuation Industry (Supervision) Amendment (Your Future, Your Super—Improving Accountability and Member Outcomes) Regulations 2021	5 Aug 2021 (F2021L01076)	6 Aug 2021 (s 2(1) items 1–3)	—
Treasury Laws Amendment (Your Future, Your Super—Addressing Underperformance in Superannuation) Regulations 2021	5 Aug 2021 (F2021L01077)	6 Aug 2021 (s 2(1) item 1)	—
Federal Circuit and Family Court of Australia Legislation (Consequential Amendments and Other Measures) Regulations 2021	30 Aug 2021 (F2021L01204)	Sch 2 (item 104): 1 Sept 2021 (s 2(1) item 1)	—
Treasury Laws Amendment (KiwiSaver Scheme) Regulations 2021	26 Nov 2021 (F2021L01616)	Sch 1 (items 4–7): 11 Dec 2021 (s 2(1) item 2)	—
Treasury Laws Amendment (Greater Transparency of Proxy Advice) Regulations 2021	17 Dec 2021 (F2021L01801)	Sch 1 (items 6–8): 18 Dec 2021 (s 2(1) item 1) Note: disallowed by the Senate at 11.59 am on 10 Feb 2022	—
Superannuation Legislation Amendment (Western Australia De Facto Superannuation Splitting) Regulations 2021	23 Dec 2021 (F2021L01893)	Sch 1 (items 174–196): 28 Sept 2022 (s 2(1) item 1)	—
Treasury Laws Amendment (Enhancing Superannuation Outcomes) Regulations 2022	3 Mar 2022 (F2022L00241)	Sch 1 (items 12–26): 1 Apr 2022 (s 2(1) item 1)	—
Superannuation Legislation Amendment (Superannuation Drawdown) Regulations 2022	1 Apr 2022 (F2022L00498)	Sch 1 (items 5–8): 2 Apr 2022 (s 2(1) item 1)	—
Treasury Laws Amendment (Allowing Commutation of Certain Income Streams) Regulations 2022	4 Apr 2022 (F2022L00511)	Sch 1 (items 6–20): 5 Apr 2022 (s 2(1) item 1)	—

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Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Superannuation Industry (Supervision) Amendment (Your Future, Your Super—Addressing Underperformance in Superannuation) Regulations 2022	8 Aug 2022 (F2022L01046)	9 Aug 2022 (s 2(1) item 1)	—
Superannuation Industry (Supervision) Amendment (Annual Members' Meetings Notices) Regulations 2022	2 Sept 2022 (F2022L01162)	9 Sept 2022 (s 2(1) item 1) Note: disallowed by the Senate at 11.32 am on 9 Feb 2023	—
Superannuation Legislation Amendment (Broadening Contribution Rules) Regulations 2022	30 Sept 2022 (F2022L01286)	Sch 1 (items 5–8): 1 Jan 2023 (s 2(1) item 1)	—
Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2022	12 Dec 2022 (F2022L01627)	Sch 1 (item 4): 13 Dec 2022 (s 2(1) item 2)	—
Treasury Laws Amendment (Military Superannuation Benefits) Regulations 2023	23 June 2023 (F2023L00846)	Sch 1 (items 4, 6): 24 June 2023 (s 2(1) item 1)	—
Treasury Laws Amendment (Financial Reporting and Auditing of Registrable Superannuation Entities) Regulations 2023	7 July 2023 (F2023L00990)	Sch 1 (items 30–40): 8 July 2023 (s 2(1) item 1)	—
Superannuation Industry (Supervision) Amendment (Your Future, Your Super—Addressing Underperformance in Superannuation) Regulations 2023	3 Aug 2023 (F2023L01063)	Sch 1: 4 Aug 2023 (s 2(1) item 1)	—
Treasury Laws Amendment (Modernising Business Communications) Regulations 2023	27 Oct 2023 (F2023L01423)	Sch 4: 28 Oct 2023 (s 2(1) item 5)	—
Treasury Laws Amendment (ALRC Financial Services Interim Report) Regulations 2023	31 Oct 2023 (F2023L01458)	Sch 2 (items 44–48): 1 Nov 2023 (s 2(1) item 1	—

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Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2024	24 Apr 2024 (F2024L00473)	sch 1 (item 2): 25 Apr 2024 (s 2(1) item 2) sch 1 (items 5, 6): 1 July 2024 (s 2(1) item 3) sch 1 (item 8): 15 Sept 2024 (s 2(1) item 4)	—
Administrative Review Tribunal Legislation Consequential Amendments (2024 Measures No. 1) Regulations 2024	11 Oct 2024 (F2024L01299)	sch 13 (items 9-11): 14 Oct 2024 (s 2(1) item 1)	—
Treasury Laws Amendment (Legacy Retirement Product Commutations and Reserves) Regulations 2024	6 Dec 2024 (F2024L01596)	sch 1 (items 3-10): 7 Dec 2024 (s 2(1) item 1)	—
Treasury Laws Amendment (Miscellaneous and Technical Amendments No. 2) Regulations 2024	9 Dec 2024 (F2024L01610)	sch 1 (items 5-28): 10 Dec 2024 (s 2(1) item 2) sch 1 (items 30, 31): 9 Jan 2025 (s 2(1) item 4)	—
Family and Other Laws (Superannuation) (Repeal and Consequential Amendments) Regulations 2025	24 Feb 2025 (F2025L00179)	sch 1 (items 24-42): 1 Apr 2025 (s 2(1) item 1)	—
Treasury Laws Amendment (Miscellaneous and Technical Amendments) Regulations 2025	7 Mar 2025 (F2025L00307)	sch 1 (items 36-40, 42-44): 8 Mar 2025 (s 2(1) item 1)	—
Treasury Laws Amendment (Paid Parental Leave Superannuation Consequential Amendments) Regulations 2025	12 June 2025 (F2025L00675)	sch 1 (items 3, 4): 13 June 2025 (s 2(1) item 1)	—
Treasury Laws Amendment (Income Tax Assessment Repeal and Consequential Amendments) Regulations 2025	9 Sept 2025 (F2025L01061)	sch 1 (items 3, 4): 1 Oct 2025 (s 2(1) item 1)	—
Treasury Laws Amendment (Payday Superannuation) Regulations 2026	23 Feb 2026 (F2026L00133)	sch 1 (items 38-42): 1 July 2026 (s 2(1) item 1)	—
Treasury Laws Amendment (Minor and Technical Amendments No. 1) Regulations 2026	20 Apr 2026 (F2026L00443)	sch 1 (items 1, 3, 4): 21 Apr 2026 (s 2(1) item 1)	—

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Endnote 3—Legislation history

Act (Register ID)	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 1995 (C2004A05016)	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 (C2013A00084)	84, 2013	28 June 2013	sch 8 (items 8-16): 1 July 2007 (s 2(1) item 3)	—
Coronavirus Economic Response Package Omnibus Act 2020 (C2020A00022)	22, 2020	24 Mar 2020	sch 10 (items 5-8), sch 13 (items 8-12): 25 Mar 2020 (s 2(1) items 6, 8)	—

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Endnote 4—Amendment history

Provision affected	How affected
Part 1	
r. 1.01	rs. 1998 No. 312
r 1.02	rep LA s 48D
r 1.03	am No 189, 1994; No 64, 1995; No 159, 1995; No 384, 1995; No 344, 1996; No 117, 1997; No 293, 1997; No 309, 1997; No 83, 1998; No 193, 1998; No 312, 1998; No 14, 1999; No 239, 1999; No 280, 2000; No 353, 2001; No 150, 2002; No 353, 2002; No 251, 2003; No 12, 2004; No 148, 2004; No 153, 2004; No 249, 2004; No 218, 2005; No 334, 2005; No 74, 2007; No 343, 2007; No 171, 2008; No 71, 2009; No 330, 2012; No 86, 2013; No 155, 2013; No 127, 2014; No 91, 2015; F2017L00321; F2017L00704; F2018L00515; F2019L00537; F2019L01641; F2021L01893; F2022L01162 (disallowed); F2023L01458; F2024L00473; F2025L00179; F2025L01061
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; F2019L01618
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 No 432, 1994; No 240, 1995; No 430, 1995; No 122, 1996; No 344, 1996; No 117, 1997; No 83, 1998; No 193, 1998; No 239, 1999; No 185, 2000; No 280, 2000; No 352, 2001; No 74, 2007; No 343, 2007; No 146, 2011; No 330, 2012; No 155, 2013; F2016L00710; F2021L01077; F2021L01893
r 1.04A	rep F2020L01586
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
Part 1A	
Part 1A	ad. 1994 No. 189
Division 1A.1	
r. 1.05A	ad. 2009 No. 106
r 1.05	ad No 189, 1994

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Endnote 4—Amendment history

Provision affected	How affected
	am No 309, 1997; No 193, 1998; No 312, 1998; No 150, 2002; No 171, 2003; No 148, 2004; No 249, 2004; No 404, 2004; No 332, 2005; No 333, 2005; No 74, 2007; No 105, 2007; No 204, 2007; No 282, 2008; No 106, 2009; No 4, 2010; No 278, 2013; No 156, 2015; F2017L00321; F2017L00704; F2022L00511
	ed C135
	am F2024L01596; F2025L01061
r 1.05AA	ad F2024L01596
r 1.06	ad No 189, 1994
	am No 309, 1997; No 193, 1998; No 312, 1998; No 239, 1999; No 353, 2001; No 150, 2002; No 353, 2002; No 171, 2003; No 148, 2004; No 249, 2004; No 404, 2004; No 333, 2005; No 74, 2007; No 105, 2007; No 204, 2007; No 282, 2008; No 106, 2009; No 278, 2013; No 156, 2015
	ed C102
	am F2017L00321; F2017L00704; F2022L00511
	ed C135
	am F2024L01596; F2025L01061
r 1.06A	ad F2017L00704
r 1.06B	ad F2017L00704
r 1.06C	ad F2024L01596
r. 1.07	ad. 1994 No. 189
r 1.07A	ad No 171, 2003
	am No 404, 2004; No 333, 2005; No 74, 2007; No 105, 2007; No 106, 2009; F2017L00321
r. 1.07B	ad. 2003 No. 171
	am. 2007 No. 74; 2010 No. 4; F2022L00511
r 1.07C	ad No 148, 2004
	am No 404, 2004; No 74, 2007; No 106, 2009; No 4, 2010; F2017L00321; F2022L00511
r 1.07D	ad No 74, 2007
	am No 106, 2009; F2017L00321
Division 1A.2	
r. 1.08	ad. 1994 No. 189
	am. 1997 No. 309; 1998 No. 193; 1999 No. 239; 2002 No. 353; 2007 No. 74; F2022L00511
Part 2	
Part 2 heading	rs. 2002 No. 21
Division 2.1	
r 2.01	am No 117, 1997; No 309, 1997; No 193, 1998; No 115, 1999; No 239, 1999; No 21, 2002; F2021L01076
r 2.03	am No 189, 1994; No 21, 2002; F2021L01076
r 2.04	am No 14, 1999; No 21, 2002; No 171, 2002; F2021L01076
r. 2.05	am. 1995 Nos. 64 and 384; 1997 No. 117; 1999 No. 14; 2001 No. 353
	rep. 2002 No. 21

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Provision affected	How affected
	ad. 2002 No. 171
	am. 2002 No. 353
r 2.06, 2.07	rep. 2002 No. 21
Division 2.2	
Division 2.2	rep No 21, 2002
	ad F2021L01076
r 2.08	rs No 159, 1995
	am No 117, 1997; No 83, 1998
	rep No 21, 2002
	ad F2021L01076
r 2.09	am No 159, 1995
	rep No 21, 2002
	ad F2021L01076
r 2.10	am No 159, 1995; No 117, 1997; No 239, 1999
	rep No 21, 2002
	ad F2021L01076
	am F2022L01162 (disallowed); F2023L00990
r 2.11	am No 159, 1995; No 239, 1999
	rep No 21, 2002
	ad F2021L01076
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
	rep. 2002 No. 21
r. 2.14	am. 1995 No. 64; 1999 No. 14
	rep. 2002 No. 21
r. 2.14A	ad. 1997 No. 117
	rep. 2002 No. 21
r. 2.15	rep. 2002 No. 21
r. 2.16	am. 1995 No. 159; 1997 No. 117; 1999 No. 239
	rep. 2002 No. 21
r. 2.16A	ad. 1997 No. 117
	rep. 2002 No. 21
Division 2.4	
Subdivision 2.4.1	
r 2.17	am No 21, 2002; No 171, 2002

Endnote 4—Amendment history

Provision affected	How affected
	rep F2023L00990
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
Subdivision 2.4.3	
Subdivision 2.4.3 heading	rs. 2002 No. 21
r. 2.27	rep. 2002 No. 21
r. 2.28	am. 1997 No. 117
	rep. 2002 No. 21
r. 2.29	am. 1995 Nos. 158 and 293; 1997 No. 309; 1998 Nos. 83 and 193
	rs. 2002 No. 21
Division 2.5	
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

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Provision affected	How affected
	ad. 2002 No. 171
r. 2.32	am. 1995 No. 159
	rep. 2002 No. 21
	ad. 2002 No. 171
r 2.33	am No 158, 1995
	rep No 21, 2002
	ad No 171, 2002
	am No 155, 2013; F2023L00990
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
Division 2.5A	
Division 2.5A	ad. 2001 No. 353
r. 2.36B	ad. 2001 No. 353
r 2.36C	ad. 2001 No. 353
	am No 353, 2002; F2018L00515; F2021L01893
r 2.36D	ad No 353, 2001
	am No 353, 2002
	rep F2024L01610
r. 2.36E	ad. 2002 No. 353
	am. 2004 No. 153
Division 2.6 heading	ed C143
Division 2.6	rep No 21, 2002
	ad No 155, 2013
r 2.37	rep No 21, 2002
	ad No 155, 2013
	ed C102
	rep F2023L00990
r 2.38	rep No 21, 2002
	ad No 155, 2013
	am F2021L01077; F2021L01801 (disallowed)
	rep F2023L00990
r 2.39	rep No 21, 2002
r 2.40	am No 117, 1997
	rep No 21, 2002
r 2.41	am No 83, 1998; No 239, 1999
	rep No 21, 2002

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Endnote 4—Amendment history

Provision affected	How affected
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
	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
Part 3	
r. 3.01	rs. 1994 No. 432
	am. 1995 No. 430

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Provision affected	How affected
	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; No. 113, 2004
	rep. 2004 No. 113
r. 3.04A	ad. 1994 No. 432
r 3.05	am F2021L00853
r. 3.09A	ad. 1995 No. 159
	rs. 1999 No. 14
	rep. 2002 No. 21
r. 3.09B	ad. 1995 No. 159
	rep. 2002 No. 21
r. 3.10	am. 1994 No. 189; 1995 No. 158; 1998 No. 193; 2002 No. 21
r. 3.10A	ad. 1999 No. 14
	rep. 2002 No. 21
r. 3.11	rs. 2002 No. 21
r. 3.12	am. 1999 No. 115
	rep. 2002 No. 21
r. 3.13	ad. 1995 No. 159
	rep. 2002 No. 21
Part 3A	
Part 3A	ad. 2004 No. 113
Division 3A.1	
r 3A.01	ad No 113, 2004
	am F2021L00853
r 3A.02	ad No 113, 2004
	am F2021L00853
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
Division 3A.3	
Division 3A.3	ad No 154, 2004
r 3A.05	ad No 154, 2004
	am No 335, 2005; F2023L01423
r 3A.06	ad No 154, 2004

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Endnote 4—Amendment history

Provision affected	How affected
	am F2023L01423
Division 3A.4	ad. 2008 No. 171
	rep No 91, 2015
r. 3A.07	ad. 2008 No. 171
	rep No 91, 2015
Part 3B	
Part 3B	ad No 317, 2012
r 3B.01	ad No 317, 2012
	am F2018L01373
r 3B.02	ad No 317, 2012
	rs F2018L01373
r 3B.03	ad No. 317, 2012
	am F2018L01373
Part 4	
Division 4.1	
r 4.01A	ad F2021L01077
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
	am F2021L00853
r 4.02AA	ad No 155, 2013
	am F2021L00853
r 4.03	am No 189, 1994; No 239, 1999; F2021L00853
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
Division 4.2	
r 4.07C	ad No 26, 2013
	am F2017L00321
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 No 37, 2001

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Provision affected	How affected
	am F2021L00853
r. 4.09	am. 1994 No. 189; 1995 No. 384; 2012 No. 183; No. 155, 2013
r. 4.09A	ad. 2012 No. 183
r. 4.10	am. 1998 No. 193; 1999 No. 239
r. 4.10A	ad. 2004 No. 113
	am. 2004 No. 113
r. 4.11	am. 1998 No. 193
r. 4.11A	ad. 2004 No. 113
	am. 2004 No. 113
r. 4.12	ad. 1995 No. 142
	am. 1997 No. 117; 1998 No. 193; 1999 Nos. 14 and 239
r. 4.13	ad. 1995 No. 158
	am. 2001 No. 353
r. 4.14	ad. 2004 No. 113
	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
Part 5	
Part 5 heading	rs. 1995 No. 64
Division 5.1	
r 5.01	am No 57, 1994; No 159, 1995; No 384, 1995; No 117, 1997; No 309, 1997; No 83, 1998; No 193, 1998; No 14, 1999; No 200, 2002; No 12, 2004; No 152, 2004; No 218, 2005; No 74, 2007; No. 282, 2008; F2024L00473
r. 5.01A	ad. 1994 No. 189
	am. 1997 No. 309

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Endnote 4—Amendment history

Provision affected	How affected
r 5.01B	ad No. 64, 1995
	am No. 86, 2013
r 5.02	am No 47, 1995; No 64, 1995; No 353, 2001; No 86, 2013; F2025L00179
r. 5.02A	ad. 1995 No. 159
	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
Division 5.2	
r 5.04	am No 353, 2001; No 12, 2004; No 84, 2004; No 105, 2007; F2021L00199; F2025L00675
r. 5.06	am. 1997 No. 117; 2005 No. 334
r. 5.06A	ad. 1997 No. 117
r. 5.06B	ad. 2001 No. 353
Division 5.3	
r. 5.08	am. 2004 No. 84; 2005 No. 334; 2011 No. 146
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

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Provision affected	How affected
	rep. 2002 No. 200
r. 5.15B	ad. 1995 No. 159
	rep. No. 86, 2013
r. 5.15C	ad. 1995 No. 384
	rep. No. 86, 2013
r. 5.15D	ad. 1995 No. 384
	rep. No. 86, 2013
r. 5.16	ad. 1995 No. 64
	am. 1999 No. 115
	rep. No. 86, 2013
r. 5.17	ad. 1995 No. 64
	am. 1995 Nos. 159 and 384; 1997 No. 117; 1998 No. 193; 1999 No. 317; 2002 Nos. 21 and 200
	rep. No. 86, 2013
r. 5.18	ad. 1995 No. 64
	am. 1995 No. 159
	rep. No. 86, 2013
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
Part 6	
Division 6.1	
Subdivision 6.1.1	
r 6.01	am No 189, 1994; No 64, 1995; No 57, 1996; No 344, 1996; No 117, 1997; No 152, 1997; No 293, 1997; No 343, 1997; No 83, 1998; No 175, 1998; No 177, 1998; No 91, 2002; No 200, 2002; No 42,2003; No 56, 2005; No 334, 2005; No 74, 2007; No 9, 2008; No 282, 2008; No 15, 2009; No 187, 2010; No 26, 2013; No 278, 2013; No 79, 2015; F2017L00704; Act No 22, 2020; F2020L00431

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Endnote 4—Amendment history

Provision affected	How affected
	ed C129
	am F2024L00473
r 6.01AA	ad No 278, 2013
	am No 79, 2015; F2017L00321
r 6.01AB	ad No 278, 2013
	am No 79, 2015; F2017L00321
r 6.01A	ad No 9, 2008
	am No 110, 2015; F2021L00199
r 6.01B	ad No 282, 2008
	am No 15, 2009; No 203, 2012; No 278, 2013; No 79, 2015
	ed C102
	am F2017L00321; F2020L00431
Subdivision 6.1.2	
r. 6.02	am. 1995 No. 159; 1997 Nos. 117, 152 and 153
	rs. 1998 No. 175
r. 6.03	am. 1998 No. 175
r. 6.04	am. 1996 Nos. 57 and 344
	rep. 1998 No. 175
r. 6.04A	ad. 1997 No. 117
	rep. 1998 No. 175
r. 6.06	am. 1994 No. 189; 1998 No. 175
Subdivision 6.1.3	
r. 6.07	am. 1997 No. 117
	rs. 1998 No. 175
	am. 1999 No. 14
r. 6.08	am. 1994 No. 189; 1997 No. 117
	rs. 1998 No. 175
	am. 1999 No. 14; 2007 No. 74
r. 6.09	am. 1996 Nos. 57 and 344; 1997 No. 117
	rs. 1998 No. 175
r. 6.09A	ad. 1997 No. 117
	rep. 1998 No. 175
Subdivision 6.1.4	
r. 6.10	am. 1994 No. 189; 1997 Nos. 117 and 293; 1998 No. 175; 2004 No. 148; 2007 No. 74
r. 6.11	am. 1994 No. 189; 1997 Nos. 117 and 293; 1998 No. 175; 2004 No. 148; 2007 No. 74
r. 6.13	rs. 1994 No. 189
Subdivision 6.1.5	
r. 6.14	am. 1998 No. 175
r. 6.15	rs. 2005 No. 334
r. 6.15A	ad. 1998 No. 83

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Provision affected	How affected
	am. 2000 No. 281; 2005 No. 333; 2007 No. 204
r. 6.16	am. 1997 No. 117; 1998 Nos. 83 and 175
r. 6.16A	ad. 1998 No. 175
Division 6.2	
r 6.17	am No 159, 1995; No 353, 2001; No 21, 2002; No 251, 2003; No 153, 2004; No 332, 2005; No 334, 2005; No 146, 2011; F2025L00179
r. 6.17A	ad. 1999 No. 115
	am. 2001 No. 353; 2004 No. 153
r 6.17AA	ad No 353, 2002
	am F2021L01893
r. 6.17B	ad. 1999 No. 115
r. 6.17C	ad. 2007 No. 74
r 6.17D	ad Act No 22, 2020
Division 6.3	
Subdivision 6.3.1	
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; F2018L00676
r 6.19B	ad Act No 22, 2020
	am F2020L00431; F2020L00532; F2020L01133; F2020L01610
r. 6.20	am. 1994 No. 189; 2007 No. 74
r 6.20A	ad No 91, 2002
	am No 42, 2003; No 251, 2003; No 74, 2007; No 282, 2008; No 15, 2009; F2017L00321; F2025L00307
r 6.20B	ad No 91, 2002
	am No 42, 2003; No 251, 2003; No 74, 2007; No 282, 2008; No 15, 2009; F2017L00321; F2025L00307
r 6.20C	ad No 282, 2008
	am No 15, 2009; F2021L00412
r 6.21	am No 189, 1994; No 117, 1997; No 83, 1998; No 175, 1998; No 14, 1999; No 150, 2002; No 148, 2004; No 349, 2004; No 74, 2007; F2017L00321; F2023L00846; F2025L00307
r 6.22	am No 189, 1994; No 117, 1997; No 353, 2001; No 74, 2007; No 282, 2008; No 15, 2009; No 146, 2011; No 203, 2012; No 278, 2013; F2017L00321
r. 6.22A	ad. 1994 No. 189
r. 6.22B	ad. 1997 No. 117
	am. 1998 No. 193; 1999 No. 239
Subdivision 6.3.2	
r. 6.23	am. 1998 No. 175; 2008 No. 282
r 6.24A	ad No 91, 2002

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Endnote 4—Amendment history

Provision affected	How affected
	am No 42, 2003; No 74, 2007; No 282, 2008; No 15, 2009; F2017L00321; F2025L00307
r 6.24B	ad No 282, 2008
	am No 15, 2009; F2021L00412
r. 6.25	am. 1994 No. 189; 1997 No. 117; 1998 No. 83; 1999 No. 14; 2007 No. 74
r 6.26	am No 353, 2001; No 74, 2007; No 282, 2008; No 15, 2009; No 203, 2012; No 278, 2013; F2017L00321
r 6.27	rs No 74, 2007
	am No 282, 2008; No 203, 2012; No 278, 2013; F2017L00321
r. 6.27A	ad. 1994 No. 189
Division 6.4	
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
r 6.29	rs No 142, 1995
	am No 159, 1995; No 117, 1997; No 14, 1999; No 21, 2002; No 113, 2004; No 26, 2013; F2016L00710; F2021L00412
Division 6.4A	ad. 1995 No. 159
	rep. 1999 No. 14
r 6.29A, 6.29B	ad. 1995 No. 159
	rep. 1999 No. 14
Division 6.5	
Division 6.5	rs. 2003 No. 251
r 6.30	am No 189, 1994; No 64, 1995
	rs No 251, 2003
	am No 153, 2004; No 142, 2005; No 14, 2013; F2018L01373
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 No 251, 2003
	am No 74, 2007
	rs No 14, 2013; No 317, 2012
	am F2018L01373
r. 6.33A	ad. No. 14, 2013
	rs. No. 317, 2012
	am. No. 61, 2013
r. 6.33B	ad. No. 317, 2012

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Provision affected	How affected
r 6.33C	ad No 317, 2012
	am F2018L01373
r 6.33D	ad No 317, 2012
	am No 61, 2013; F2018L01373
r 6.33E	ad No. 317, 2012
	am No 61, 2013; No 127, 2014; F2018L01373
r 6.34	ad No 251, 2003
	rs No. 74, 2007; No 14, 2013; No 317, 2012
	am No 61, 2013; F2018L01373
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; F2019L00539
r. 6.36	ad. 2003 No. 251
r. 6.37	ad. 2003 No. 251
r. 6.38	ad. 2003 No. 251
Division 6.6	
Division 6.6	ad. 2003 No. 251
r. 6.39	ad. 2003 No. 251
Division 6.7	
Division 6.7	ad. 2005 No. 334
r. 6.40	ad. 2005 No. 334
	am. 2006 No. 189; 2007 No. 74
	ed C121; C122
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 No 334, 2005
	am F2021L01893
r 6.44	ad No 334, 2005
	am No 189, 2006; No 74, 2007; F2021L01893
r. 6.45	ad. 2005 No. 334
	am. 2006 No. 189; 2007 No. 74; No. 14, 2013
r. 6.46	ad. 2005 No. 334

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Endnote 4—Amendment history

Provision affected	How affected
Division 6.8	
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
Part 6A	
Part 6A	ad. No. 14, 2013
r. 6A.01	ad. No. 14, 2013
r. 6A.02	ad. No. 14, 2013
r. 6A.03	ad. No. 14, 2013
	am. No. 317, 2012
Part 7	
Division 7.1	
Division 7.1 heading	ad. 2004 No. 84
r. 7.01	am. 2002 No. 150; 2004 Nos. 84 and 148; 2007 No. 74; F2022L00241
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
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
	rs No 74, 2007
	am No 204, 2007; No 171, 2008; No 91, 2015; F2016L00518; F2017L00321; F2018L00210; F2018L01682; F2020L00645; F2022L00241; F2022L01286; F2026L00443
r. 7.04A	ad. 2007 No. 204
r 7.05	am No 432, 1994; No 117, 1997; No 293, 1997; No 150, 2002; No 12, 2004; No 148, 2004
	rs No 74, 2007
	am F2022L00241
Division 7.2	
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
Subdivision 7.2.1	
Subdivision 7.2.1	ad No 317, 2012
r 7.07	ad No 84, 2004

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Provision affected	How affected
	am No 105, 2007
	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
	am F2026L00133
r 7.07C	ad No 317, 2012
r 7.07D	ad No 317, 2012
	am F2026L00133
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
	rs F2026L00133
r 7.07H	ad No 317, 2012
	am F2021L00199
	rs F2026L00133
Subdivision 7.2.2	
Subdivision 7.2.2	ad. No. 317, 2012
r. 7.07J	ad. No. 317, 2012
r 7.08	ad No 84, 2004
	rs No 105, 2007; No 317, 2012
	am F2021L00199
Division 7.3	
r 7.09	ad No 105, 2007
	rs F2021L00199
r 7.10	ad No 105, 2007
	am F2021L00199
r 7.11	ad No 105, 2007
	rs F2021L00199
Part 7A	
Part 7A	ad. 2001 No. 353
Division 7A.1	
r 7A.01	ad No 353, 2001
	am F2021L01893
r. 7A.01A	ad. 2004 No. 153

Endnote 4—Amendment history

Provision affected	How affected
r. 7A.02	ad. 2001 No. 353
r. 7A.03	ad. 2001 No. 353
	am. 2002 No. 353
Division 7A.1A	
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 No 353, 2002
	am No 148, 2004; No 153, 2004; No 332, 2005; Act No 84, 2013; F2021L01893; F2025L00179
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 No 353, 2002
	am No 153, 2004; F2021L00412; F2021L00853
r 7A.03H	ad No 353, 2002
	am No 153, 2004; No 332, 2005; F2021L00412
r. 7A.03I	ad. 2002 No. 353
	am. 2004 No. 153
r. 7A.03J	ad. 2002 No. 353
	am. No. 14, 2013
r. 7A.03K	ad. 2002 No. 353
	am. No. 14, 2013
Division 7A.2	
r 7A.04	ad No 353, 2001
	am No 353, 2002; No 148, 2004; No 153, 2004; No 84, 2013; No 127, 2014; F2025L00179
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
r 7A.09	ad No 353, 2001
	am No 353, 2002; No 153, 2004; F2021L00412; F2021L00853
r 7A.10	ad No 353, 2001
	am No 153, 2004; F2021L00412

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Provision affected	How affected
r 7A.11	ad No 353, 2001
	am No 353, 2002; No 148, 2004; No 153, 2004; F2021L00412; F2021L01893; F2024L01610; F2025L00179
r 7A.12	ad No 353, 2001
	am No 353, 2002; No 153, 2004; No 14, 2013; F2021L00412; F2024L01610
r 7A.13	ad No 353, 2001
	am No 353, 2002; No 148, 2004; No 153, 2004; No 14, 2013; F2021L01893; F2024L01610; F2025L00179
Division 7A.3	
r. 7A.14	ad. 2001 No. 353
	am. 2002 No. 353; 2004 No. 153; 2007 No. 74
r. 7A.15	ad. 2001 No. 353
	rep. 2004 No. 153
r 7A.16	ad No 353, 2001
	am No 353, 2002; No 148, 2004; No 153, 2004; No 14, 2013; Act No 84, 2013; F2021L00412
r 7A.17	ad No 353, 2001
	am No 353, 2002; No 148, 2004; No 153, 2004; Act No 84, 2013; F2021L00412; F2021L00853
r 7A.18	ad No 353, 2001
	am No 353, 2002; No 148, 2004; No 153, 2004; Act No 84, 2013; F2021L00412; F2021L00853
Division 7A.4	
Division 7A.4 heading	rs F2025L00179
r. 7A.19	ad. 2002 No. 353
	rs F2025L00179
r. 7A.20	ad. 2002 No. 353
r. 7A.21	ad. 2002 No. 353
r. 7A.22	ad. 2002 No. 353
Part 8	
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

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Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 155, 2013
r. 8.04	ad. 2007 No. 343
	rep. No. 155, 2013
Part 9	
Division 9.2	
r 9.02A	ad No 353, 2001
r 9.03	am No 155, 2013; F2024L01610
r 9.04	am F2023L00990
Division 9.2A	
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
Division 9.2B	
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
Division 9.3	
r. 9.05	am. 2009 No. 295
r. 9.06	am. 2004 No. 113; No. 155, 2013
r. 9.08	am. No. 155, 2013
r. 9.09	am. 2004 No. 113; No. 155, 2013
r. 9.10	am. No. 155, 2013
r. 9.11	am. No. 155, 2013
r. 9.12	am. No. 155, 2013
r. 9.13	am. No. 155, 2013
r. 9.15	am. 2001 No. 353
r. 9.16	am. No. 155, 2013
r. 9.17	am. No. 155, 2013
r. 9.18	am. No. 155, 2013
r. 9.19	am. 1998 No. 193; 1999 No. 239; No. 155, 2013
Division 9.4	
r. 9.23	am. 1998 No. 193; 1999 No. 239; No. 155, 2013
r. 9.24	am. 1998 No. 193; 1999 No. 239; No. 155, 2013

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Provision affected	How affected
Division 9.5	
Division 9.5 heading	rs. No. 155, 2013
r. 9.26	rs. No. 155, 2013
r. 9.27	am. 1994 No. 189; 2001 No. 353; No. 155, 2013
r. 9.28	rs. No. 155, 2013
r. 9.29	am. 2004 No. 113
	rs. No. 155, 2013
r. 9.29A	ad. No. 155, 2013
r. 9.30	rs. No. 155, 2013
r. 9.31	rs. No. 155, 2013
r. 9.32	rep. No. 155, 2013
r. 9.33	rep. No. 155, 2013
Division 9.6	
r. 9.35	am. 2001 No. 353; No. 155, 2013
r. 9.36	am. 1994 No. 189
r. 9.38	am. No. 155, 2013
r. 9.39	am. No. 155, 2013
Division 9.7	
r. 9.41	am. No. 155, 2013
r. 9.43	am. 1998 No. 193; 1999 No. 239
r. 9.44	am. 1998 No. 193; 1999 No. 239; No. 155, 2013
Part 9AA	
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
r 9.50	ad F2019L00539
r 9.51	ad F2019L00539
Part 9AB	
Part 9AB	ad F2021L01077
Division 9AB.1	
r 9AB.1	ad F2021L01077
	am F2023L01063
r 9AB.2	ad F2021L01077
	am F2023L01063; F2024L01610
r 9AB.3	ad F2021L01077

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Endnote 4—Amendment history

Provision affected	How affected
	am F2023L01063
r 9AB.4	ad F2021L01077
	am F2023L01063
r 9AB.4A	ad F2023L01063
r 9AB.5	ad F2021L01077
	am F2023L01063
r 9AB.5A	ad F2023L01063
r 9AB.6	ad F2021L01077
	am F2023L01063
r 9AB.7	ad F2021L01077
Division 9AB.2	
r 9AB.8	ad F2021L01077
r 9AB.9	ad F2021L01077
r 9AB.10	ad F2021L01077
	am F2023L01063
r 9AB.11	ad F2021L01077
	am F2023L01063
r 9AB.12	ad F2021L01077
	am F2023L01063
	ed C144
r 9AB.13	ad F2021L01077
	am F2023L01063
r 9AB.14	ad F2021L01077
	am F2023L01063
	ed C144
r 9AB.15	ad F2021L01077
r 9AB.16	ad F2021L01077
	am F2023L01063
r 9AB.17	ad F2021L01077
	am F2023L01063; F2026L00443
r 9AB.18	ad F2021L01077
r 9AB.19	ad F2021L01077
r 9AB.20	ad F2021L01077
Division 9AB.3	
r 9AB.21	ad F2021L01077
r 9AB.22	ad F2021L01077
r 9AB.23	ad F2021L01077
	am F2023L01063
r 9AB.24	ad F2021L01077
	am F2023L01063

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Provision affected	How affected
r 9AB.25	ad F2021L01077
Part 9AC	
Part 9AC	ad F2024L01610
r 9AC.01	ad F2024L01610
Part 9A	
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
	am F2020L01610
r 9A.07	ad 2012 No 330
	am F2018L00965
Part 10	
Part 10 heading	rs. 1995 No. 159; No. 155, 2013
r. 10.01	rs. 1995 No. 159
	am. 1998 No. 193
	rs. No. 155, 2013
r. 10.02	rep. 1995 No. 64
	ad. 1995 No. 159
	rs. No. 155, 2013
r 10.03	rs No 159, 1995
	am No 353, 2001
	rs No 155, 2013
	rep F2021L00412
r. 10.04	rep. 1995 No. 159
r. 10.04A	ad. 1994 No. 432
	rep. 1995 No. 159
r. 10.05	rep. 1995 No. 64
r. 10.06	rs. 1995 No. 64
	am. 1995 No. 159; 1997 No. 117; 2004 No. 113; 2005 No. 218; No. 86, 2013
	rep. No. 155, 2013
r. 10.07	ad. 2004 No. 113
	am. 2004 No. 113; 2005 No. 218
	rep. No. 155, 2013
Part 11	
Part 11 heading	am. 1998 No. 193
r. 11.01	am. 1998 No. 193

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Endnote 4—Amendment history

Provision affected	How affected
r. 11.02	am. 1998 Nos. 193 and 240; 1999 Nos. 31 and 239
	rep. 2003 No. 170
r 11.02A	ad No 239, 1999
	rep F2022L01627
r 11.03	am No 193, 1998; No 239, 1999
	rep F2024L01610
r 11.04	am No 239, 1999; No 343, 2007; F2024L01610
r 11.05	am No 343, 2007; F2024L01610
r 11.06	am No 343, 2007; F2024L01610
r 11.06A	ad No 239, 1999
	rep F2024L01610
r. 11.07	am. 1998 No. 193; 1999 No. 239; 2007 Nos. 74 and 343
	rs. No. 155, 2013
r. 11.07AA	ad. 2007 No. 74
	rs. No. 155, 2013
r. 11.07A	ad. 1999 No. 239
	am. 2007 Nos. 74 and 343
r. 11.08	rs. 1995 No. 64
	am. 1995 Nos. 159 and 384; 1998 No. 193
	rep. 1999 No. 317
	ad. No. 155, 2013
Part 11A	
Part 11A	ad. 2004 No. 113
	rs. No. 155, 2013
r. 11A.01	ad. 2004 No. 113
	rs. No. 155, 2013
r. 11A.02	ad. 2004 No. 113
	am. 2007 No. 343
	rs. No. 155, 2013
r. 11A.03	ad. 2004 No. 113
	am. 2007 No. 343
	rs. No. 155, 2013
r. 11A.04	ad. 2004 No. 113
	am. 2007 No. 343
	rs. No. 155, 2013
r. 11A.05	ad. No. 155, 2013
r. 11A.06	ad. No. 155, 2013
Part 12	
r. 12.01	am. 1994 No. 432; 1996 No. 344; 1998 No. 193; 2007 No. 74
r. 12.05	am. 1998 No. 193; No. 155, 2013

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Provision affected	How affected
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)
Part 12A	
Part 12A	ad No 105, 2013
Division 1	
r 12A.01	ad No 105, 2013
	am F2021L01616
r 12A.02	ad No 105, 2013
	am F2021L01616
r 12A.03	ad No 105, 2013
Division 2	
r 12A.04	ad No 105, 2013
r 12A.05	ad No 105, 2013
r 12A.06	ad No 105, 2013
r 12A.07	ad No 105, 2013
r 12A.08	ad No 105, 2013
	am F2017L00321
Division 3	
r 12A.09	ad No 105, 2013
r 12A.10	ad No 105, 2013
	am No 127, 2014
Division 4	
r 12A.11	ad No 105, 2013
r 12A.12	ad No 105, 2013
Part 13	
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

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Provision affected	How affected
	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
Division 13.1A	
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
Division 13.2	
r. 13.11.....	am. 1994 Nos. 189 and 432
r. 13.13.....	am. 1994 No. 189; 2001 No. 353; 2009 No. 295
r. 13.14.....	am. 1998 No. 83
r 13.15A	ad No 83, 1998
	am No 21, 2002; No 113, 2004; F2016L00724; F2023L01458
r 13.16.....	am No 189, 1994; No 158, 1995; No 221, 1997; No 193, 1998; No 239, 1999; No 353, 2001; No 353, 2002; No 12, 2004; No 332, 2005; No 282, 2008; No 15, 2009; F2025L00179; F2025L00675

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Provision affected	How affected
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 No 189, 1994
	rep F2018L00515
r. 13.17C	ad. 1995 No. 159
r 13.17D	ad F2019L00537
	am F2023L01458
Division 13.3	
r. 13.18AA	ad. 2011 No. 130
	(9) exp 1 July 2016 (r 13.18AA(10))
r 13.18A	ad No 34, 2005
	am F2021L01076; F2024L01610
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
Division 13.3A	
Division 13.3A	ad. 2000 No. 151
r. 13.22A	ad. 2000 No. 151
r. 13.22B	ad. 2000 No. 151
r 13.22C	ad No 151, 2000
	am F2021L00853
r 13.22D	ad No 151, 2000
	am F2021L00853
Division 13.4	rep LA s 48C
r 13.23	rep LA s 48C
Division 13.5	
Division 13.5	ad. 1996 No. 344
r 13.24	ad No 344, 1996
	am No 193, 1998 ; F2024L01299
r. 13.25	ad. 1996 No. 344
	am. 1997 No. 117; 1998 No. 193

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Endnote 4—Amendment history

Provision affected	How affected
r 13.26	ad No 344, 1996
	am No 193, 1998; F2024L01299
Part 14	
Part 14	ad. 2012 No. 330
Division 14.1	
r. 14.01	ad. 2012 No. 330
r. 14.02	ad. 2012 No. 330
Division 14.2	
Division 14.2	ad. No. 14, 2013
r. 14.03	ad. No. 14, 2013
Division 14.3	
Division 14.3	ad No 278, 2013
r 14.04	ad No 278, 2013
Division 14.4	
Division 14.4	ad No 127, 2014
r 14.05	ad No 127, 2014
Division 14.5	
Division 14.5	ad No 211, 2014
r 14.06	ad No 211, 2014
Division 14.6	
Division 14.6	ad No 79, 2015
r 14.07	ad No 79, 2015
Division 14.7	
Division 14.7	ad F2016L00156
r 14.08	ad F2016L00156
Division 14.8	
Division 14.8	ad F2016L00518
r 14.09	ad F2016L00518
Division 14.9	
Division 14.9	ad F2016L00710
r 14.10	ad F2016L00710
Division 14.11	
Division 14.11	ad F2016L00724
r 14.12	ad F2016L00724
Division 14.13	
Division 14.13	ad F2017L00321
r 14.13	ad F2017L00321
Division 14.14	
Division 14.14	ad F2017L00704
r 14.14	ad F2017L00704

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Provision affected	How affected
Division 14.15	
Division 14.15	ad F2018L00515
r 14.15	ad F2018L00515
r 14.16	ad F2018L00515
Division 14.16	
Division 14.16	ad F2018L00676
r 14.16 (second occurring)	ad F2018L00676
	ed C107; C110
	renum
	ed C142
r 14.16A (prev r 14.16 second occurring)	
Division 14.17	
Division 14.17	ad F2018L01373
r 14.17	ad F2018L01373
	am F2019L01042
Division 14.18	
Division 14.18	ad F2018L01682
r 14.18	ad F2018L01682
Division 14.19	
Division 14.19	ad F2019L00539
r 14.19	ad F2019L00539
Division 14.20	
Division 14.20	ad F2019L00537
r 14.20	ad F2019L00537
Division 14.21	
Division 14.21	ad F2019L01641
r 14.21	ad F2019L01641
Division 14.22	
Division 14.22	ad F2020L00645
r 14.22	ad F2020L00645
Division 14.23	
Division 14.23	ad F2021L00412
r 14.23	ad F2021L00412
Division 14.25	
Division 14.25	ad F2020L01610
r 14.26	ad F2020L01610
Division 14.26	
Division 14.26	ad F2021L00199
r 14.27	ad F2021L00199

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Endnote 4—Amendment history

Provision affected	How affected
Division 14.27	
Division 14.27	ad F2021L01077
r 14.28	ad F2021L01077
	am F2022L01046; F2023L01063
Division 14.29	
Division 14.29	ad F2021L01076
r 14.30	ad F2021L01076
r 14.31	ad F2021L01076
Division 14.30	
Division 14.30	ad F2022L00241
r 14.32	ad F2022L00241
Division 14.31	ad F2021L01801 (disallowed); F2022L01162 (disallowed)
r 14.33	ad F2021L01801 (disallowed); F2022L01162 (disallowed)
Division 14.32	
Division 14.32	ad F2022L01286
r 14.34	ad F2022L01286
Division 14.33	
Division 14.33	ad F2023L00846
r 14.35	ad F2023L00846
Division 14.34	
Division 14.34	ad F2023L01063
r 14.36	ad F2023L01063
Division 14.35	
Division 14.35	ad F2024L00473
r 14.37	ad F2024L00473
Division 14.36	
Division 14.36	ad F2024L01610
r 14.38	ad F2024L01610
Division 14.37	
Division 14.37	ad F2025L00307
r 14.39	ad F2025L00307
Schedule 1AAA	
Schedule 1AAA	ad. 1995 No. 430
	am. 2007 No. 74; 2009 No. 389; 2012 No. 330; No. 152, 2013
Schedule 1AA	
Schedule 1AA	ad. 1995 No. 240
	am. 1996 No. 122; 1998 No. 83; 2002 No. 150; 2007 Nos. 105 and 331; 2009 No. 295; 2011 No. 146; No 278, 2013; F2016L00710; F2021L01204
Schedule 1A	
Schedule 1A heading	rs. No 333, 2005

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Provision affected	How affected
Schedule 1A	ad No 189, 1994
	am No 171, 2003; No 333, 2005; No 46, 2009; No 106, 2009; No 237, 2010; No 83; 2011; No 2, 2012; Act No 22, 2020; F2021L00833; F2022L00498
Schedule 1AAB	
Schedule 1AAB	ad No 333, 2005
	am No 46, 2009; No 106, 2009; No 237, 2010; No 83, 2011; No 2, 2012; Act No 22, 2020; F2021L00833; F2022L00498
Schedule 1B	
Schedule 1B	ad. 1994 No. 189
	am. 1995 No. 158; 1998 No. 193; 1999 No. 239
	ed C102
Schedule 1	
Schedule 1 heading	rs No 74, 2007; No 9, 2008
Schedule 1	am No 189, 1994; No 152, 1997; No 153, 1997; No 343, 1997; No 415, 1997; No 193, 1998; No 239, 1999; No 91, 2002; No 56, 2005; No 74, 2007; No 9, 2008; No 282, 2008; No 15, 2009; No 203, 2012; No 105, 2013; No 278, 2013; No 79, 2015; F2017L00321; F2017L00704; F2018L00676; Act No 22, 2020; F2021L00412
Schedule 1A	ad No 91, 2002
	renum No 200, 2002
Schedule 1AB (prev Schedule 1A)	am No 334, 2005 rep No 282, 2008
Schedule 2	
Schedule 2 heading	am. 1995 No. 159
Schedule 2	am. 1994 No. 189; 1997 No. 293; 2005 No. 218
	ed C102
Schedule 2A	
Schedule 2A heading	rs No 14, 2013; No 317, 2012
	rep F2018L01373
	ad F2021L01077
	rs F2023L01063
Schedule 2A	ad No 74, 2007
	rs No 317, 2012
	rep F2018L01373
	ad F2021L01077
	rs F2023L01063
Schedule 2B	ad No 317, 2012
	rep F2018L01373
Schedule 3	
Schedule 3	am. 1998 No. 193; 1999 No. 239
Schedule 4	
Schedule 4	ad. 2002 No. 21

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Endnote 4—Amendment history

Provision affected	How affected
	am. 2011 No. 193
	rs F2016L00724
	am F2016L01657
Schedule 5.....	ad. 2004 No. 113
	rep. 2004 No. 113
Schedule 6	
Schedule 6.....	ad No 148, 2004
	am No 333, 2005; No 46, 2009; No 106, 2009; No 237, 2010; No 83, 2011; No 2, 2012; Act No 22, 2020; F2021L00833; F2022L00498
Schedule 7	
Schedule 7.....	ad No 74, 2007
	am No 46, 2009; No 106, 2009; No 237, 2010; No 83, 2011; No 2, 2012; Act No 22, 2020; F2021L00833; F2022L00498

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