



# Superannuation (CSS) (Eligible Employees — Exclusion) Amendment Declaration 2005 (No. 1)<sup>1</sup>

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I, NICHOLAS HUGH MINCHIN, Minister for Finance and Administration, make this Declaration under paragraph (j) of the definition of *eligible employee* in subsection 3 (1) of the *Superannuation Act 1976*.

Dated 24 June 2005

NICK MINCHIN  
Minister for Finance and Administration

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**1 Name of Declaration**

This Declaration is the *Superannuation (CSS) (Eligible Employees — Exclusion) Amendment Declaration 2005 (No. 1)*.

**2 Commencement**

This Declaration commences on 1 July 2005.

**3 Amendment of *Superannuation (CSS) (Eligible Employees — Exclusion) Declaration 2003***

Schedule 1 amends the *Superannuation (CSS) (Eligible Employees — Exclusion) Declaration 2003*.

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## Schedule 1 Amendments

(section 3)

### [1] Subsection 3 (1), after definition of **ACT Government Service**

*insert*

**alternative superannuation scheme**, in relation to a person who is employed in a particular capacity, or who is the holder of a particular office:

- (a) means a superannuation scheme to which contributions are made in relation to the person's employment or holding of the office; but
- (b) does not include any of the following:
  - (i) a scheme to which contributions are made in relation to the person for:
    - (A) if the person is employed in a particular capacity — other employment or the holding of an office; or
    - (B) if the person is the holder of a particular office — other employment or the holding of another office;
  - (ii) a scheme to the extent that membership of that scheme by the person is for the preservation, or payment, of productivity related benefits as defined in section 110A of the Act;
  - (iii) a scheme to the extent that participation in that scheme on the person's behalf is for purposes solely related to satisfying obligations under the *Superannuation Guarantee (Administration) Act 1992*;
  - (iv) a scheme to which contributions are made in relation to the person only in relation to performance pay;
  - (v) for a prescribed person — a scheme of which the person is taken, under subsection (2), to be a member for top-up purposes;
  - (vi) for a member of the Police Force of the Northern Territory — the Northern Territory Police Supplementary Benefit Scheme, being the scheme of that name to which members of the Police Force of the Northern Territory are, under the conditions of service applicable to them, required to contribute.

*Example*

If a person is an eligible employee for the CSS, and is making voluntary contributions to an RSA without any employer contributions, the RSA will not be an alternative superannuation scheme. However, if the person's employer makes contributions to the RSA, above the superannuation guarantee rate, the RSA will be an alternative superannuation scheme.

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**[2] Subsection 3 (1), after definition of *Medibank***

*insert*

***member***, of a superannuation scheme that is an RSA, means a holder of the RSA.

**[3] Subsection 3 (1), definition of *performance pay***

*substitute*

***performance pay*** means a payment of that name made under:

- (a) an industrial agreement under Division 3A of Part VI of the *Industrial Relations Act 1988* as in force immediately before 30 March 1994; or
- (b) an agreement under Part VIB of that Act in force before 15 November 1996.

**[4] Subsection 3 (1), after definition of *prescribed Northern Territory employee***

*insert*

***prescribed person*** means a person who holds office or is employed under terms and conditions that enable the person to choose whether to take part of his or her remuneration in a non-monetary form (for example, a top-up arrangement).

**[5] Subsection 3 (1), definition of *superannuation scheme***

*substitute*

***superannuation scheme***:

- (a) means a scheme, fund or arrangement, however established, under which superannuation or retirement benefits are payable; and
- (b) includes an RSA within the meaning of the *Retirement Savings Account Act 1997*.

**[6] Subsection 3 (4)**

*omit*

**[7] Section 4**

*omit*

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**[8] Paragraph 6 (1) (b)**

*substitute*

- (b) the person becomes, in relation to the employment or the holding of the office to which that item relates, a member of an alternative superannuation scheme.

**[9] Subsection 6 (2)**

*omit*

**[10] Paragraph 6 (3) (b)**

*omit*

other superannuation scheme.

*insert*

alternative superannuation scheme.

**[11] Sub-subparagraph 7 (1) (a) (ii) (A)**

*substitute*

- (A) are, in relation to their employment with the approved authority, members of an alternative superannuation scheme; or

**[12] Sub-subparagraph 7 (1) (a) (ii) (B)**

*omit*

a scheme of that kind;

*insert*

an alternative superannuation scheme;

**[13] Sub-subparagraph 7 (1) (b) (ii) (A)**

*substitute*

- (A) are, in relation to the holding of that office, members of an alternative superannuation scheme; or

**[14] Sub-subparagraph 7 (1) (b) (ii) (B)**

*omit*

a scheme of that kind; and

*insert*

an alternative superannuation scheme; and

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**[15] Subparagraph 7 (1) (e) (ii)**

*substitute*

- (ii) who are, in relation to that employment or the holding of that office, members of an alternative superannuation scheme; and

**[16] Sub-subparagraph 7 (1) (e) (iv) (A)**

*omit*

superannuation scheme mentioned in subparagraph (ii) for the persons,

*insert*

alternative superannuation scheme,

**[17] Subsection 7 (2)**

*omit*

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**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See [www.frli.gov.au](http://www.frli.gov.au).