

## **Superannuation (CSS) Approved Authority Declaration (Amendment) 1998 No. 94**

### EXPLANATORY STATEMENT

STATUTORY RULES 1998 No. 94

Issued by the authority of the Minister for Finance and Administration

*Superannuation Act 1976*

Declaration under paragraph (a) of the definition of "Approved Authority" in subsection 3(1).

The *Superannuation Act 1976* (the 1976 Act) makes provision for and in relation to the Commonwealth Superannuation Scheme (CSS) for Commonwealth employees and for certain other persons.

Persons eligible to contribute under the 1976 Act include persons who are employed under the *Public Service Act 1922*, as well as persons who are employed by an "approved authority". In accordance with paragraph (a) of the definition of "approved authority" in subsection 3(1) of the 1976 Act an approved authority includes an authority or other body declared by the Minister for Finance and Administration to be an approved authority for the purposes of the 1976 Act, being an authority or body of a kind described in the definition.

Declarations made under paragraph (a) of the definition of approved authority are contained in the Superannuation (CS S) Approved Authority Declaration (the Principal Declaration).

Section 4A of the 1976 Act provides that such a Declaration is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901* and a statutory rule for the purposes of the *Statutory Rules Publication Act 1903* and may be expressed to have taken effect from and including a day not earlier than 12 months before the making of the declaration.

West Australian Symphony Orchestra Holdings Pty Ltd is a wholly owned subsidiary of the ABC which was established under Corporations Law on 8 January 1998, and is a body of a kind described in paragraph (a) of the definition of "approved authority" in subsection 3(1) of the 1976 Act. It is appropriate that the company be declared an approved authority for the purposes of the 1976 Act to enable employees to remain, or resume, membership of the CSS.

The Declaration contained in the Statutory Rule and cited as "Superannuation (CSS) Approved Authority Declaration (Amendment)" amends the Principal Declaration by including West Australian Symphony Orchestra Holdings Pty Ltd in the list of bodies declared by the Minister for Finance and Administration to be approved authorities for the purposes of the 1976 Act.

The Declaration commenced on 8 January 1998.