

**Superannuation (CSS) Approved Authority Amendment Declaration 1999 (No. 1) 1999
No. 263**

EXPLANATORY STATEMENT

STATUTORY RULES 1999 No. 263

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 section 3.

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 section 3 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 (CSS) 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.

Tasmanian Symphony Orchestra Holdings Pty Limited is a wholly owned subsidiary of the ABC that was established under Corporations Law on 23 June 1999, and is a body of a kind described in paragraph (a) of the definition of "approved authority" in section 3 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 commence, membership of the CSS.

The Declaration contained in the Statutory Rule and cited as "Superannuation (CSS) Approved Authority Amendment Declaration 1999 (No. 1)" amends the Principal Declaration by including Tasmanian Symphony Orchestra Holdings Pty Limited 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 1 October 1999, being the date on which Tasmanian Symphony Orchestra Holdings Pty Limited commenced operations.