Superannuation (CSS) Approved Authority Amendment Declaration 2004 (No. 1) 2004 No. 231
(Amended Explanatory Statement)

EXPLANATORY STATEMENT

STATUTORY RULES 2004 No. 231

Issued by the authority of the Minister for Finance and Administration

Superannuation Act 1976

Superannuation (CSS) Approved Authority Amendment Declaration 2004 (No. 1)

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 Australian Government employees and certain other persons.

Persons eligible to contribute under the 1976 Act include persons who are employed under the *Public Service Act 1999*, 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 (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.

Tourism Australia encompasses the functions of the former Bureau of Tourism Research (BTR), Tourism Forecasting Council (TFC), Australian Tourist Commission (ATC) and See Australia Limited (SAL). Previous employees of the BTR and TFC had access to the CSS because they were employed under the Public Service Act 1999, within the Department of Industry, Tourism and Resources. Previous employees of the ATC had access to the CSS because ATC was an approved authority for the purposes of that scheme. The previous employees of SAL did not have access to the CSS.

Tourism Australia is a statutory authority, established by the *Tourism Australia Act 2004*. Tourism Australia 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 statutory authority be declared an approved authority for the purposes of the 1976 Act to enable employees to retain, or recommence, membership of the CSS.

The Declaration contained in the Statutory Rule and cited as "Superannuation (CSS) Approved Authority Amendment Declaration 2004 (No.1)" amends the Principal Declaration by including Tourism Australia 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 also amends section 1 of the Principal Declaration, by renaming the Principal Declaration as the *Superannuation (CSS) Approved Authority Declaration 1995*. It also amends the numbering of a section of the Principal Declaration by renumbering the second section 4 as section 5.

The Declaration commences on 1 July 2004, being the date on which Tourism Australia was established.