



# Military Superannuation and Benefits Amendment Trust Deed 2007 (No. 3)

*Military Superannuation and Benefits Act 1991*

---

I, BRUCE BILLSON, Minister for Veterans' Affairs, make this Trust Deed under subsection 5 (1) of the *Military Superannuation and Benefits Act 1991*.

Dated 22 June 2007

BRUCE BILLSON  
Minister for Veterans' Affairs

---

**1 Name of Trust Deed**

This Trust Deed is the *Military Superannuation and Benefits Amendment Trust Deed 2007 (No. 3)*.

**2 Commencement**

This Trust Deed commences on 1 July 2007.

**3 Amendment of Military Superannuation and Benefits Trust Deed**

Schedule 1 amends the Military Superannuation and Benefits Trust Deed.

## Schedule 1 Amendments

(section 3)

### [1] Rules, after subrule 10 (1)

*insert*

(1AA) To avoid doubt, the Department's obligation to pay an employer contribution in relation to a member continues even if:

- (a) the member has not provided his or her tax file number to the Board; or
- (b) the Board returns a contribution of the member under rule 11QA.

### [2] Rules, subrule 11Q (3)

*omit*

The Board

*insert*

Subject to rule 11QA, the Board

### [3] Rules, after rule 11Q

*insert*

### 11QA Treatment of contributions where no tax file number has been provided

- (1) Subject to subrule (2), if the Board receives a contribution from, or on behalf of, a member in a manner that is inconsistent with subregulation 7.04 (2) of the *Superannuation Industry (Supervision) Regulations 1994*, the Board:
  - (a) must allocate the contribution to the Investment Division or Investment Divisions nominated by the member; but
  - (b) must not allocate the contribution to the member's account.
- (2) If, within 30 days after the Board receives the contribution, the member's tax file number is provided to the Board, the Board must allocate the contribution to the member's account with effect from the day the tax file number is provided to the Board.
- (3) If, at the end of 30 days after the Board receives the contribution, the member's tax file number has not been provided to the Board, the Board must return the contribution to the member or, if the contribution was paid to the Board by another person on behalf of the member, to that person for the benefit of the member.

---

**[4] Rules, subrule 105 (2)**

*omit*

The Board

*insert*

Subject to rules 105A and 105B, the Board

**[5] Rules, after rule 105**

*insert*

**105A Treatment of additional personal contributions where no tax file number has been provided**

- (1) Subject to subrule (2), if the Board receives an additional personal contribution from, or on behalf of, a member under rule 109 in a manner that is inconsistent with subregulation 7.04 (2) of the *Superannuation Industry (Supervision) Regulations 1994*, the Board:
  - (a) must allocate the contribution to the Investment Division or Investment Divisions nominated by the member; but
  - (b) must not allocate the contribution to the member's account.
- (2) If, within 30 days after the Board receives the contribution, the member's tax file number is provided to the Board, the Board must allocate the contribution to the member's account with effect from the day the tax file number is provided to the Board.
- (3) If, at the end of 30 days after the Board receives the contribution, the member's tax file number has not been provided to the Board, the Board must return the contribution to the member or, if the contribution was paid to the Board by another person on behalf of the member, to that person for the benefit of the member.
- (4) In this rule, *member* includes a DFRDB member.

**105B Treatment of contributions for the benefit of member's spouse where spouse's tax file number has not been provided**

- (1) Subject to subrule (2), if the Board receives a contribution from, or on behalf of, a member for the benefit of the spouse of the member under rule 110 in a manner that is inconsistent with subregulation 7.04 (2) of the *Superannuation Industry (Supervision) Regulations 1994*, the Board:
  - (a) must allocate the contribution to the Investment Division or Investment Divisions nominated by the member's spouse; but
  - (b) must not allocate the contribution to the member's spouse's account.

- (2) If, within 30 days after the Board receives the contribution, the member's spouse's tax file number is provided to the Board, the Board must allocate the contribution to the member's spouse's account with effect from the day the tax file number is provided to the Board.
- (3) If, at the end of 30 days after the Board receives the contribution, the member's spouse's tax file number has not been provided to the Board, the Board must return the contribution:
  - (a) to the member for the benefit of the member's spouse; or
  - (b) if the contribution was paid to the Board by another person on behalf of the member, to that person for the benefit of the member's spouse.
- (4) In this rule, *member* includes a DFRDB member.

**[6] Rules, Schedule 1, Part 1, after definition of *surcharge deduction amount***

*insert*

*tax file number* has the same meaning as in Part VA of the *Income Tax Assessment Act 1936*.