



Judges' Pensions Amendment Regulations 2018

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 02 November 2018

Peter Cosgrove
Governor-General

By His Excellency's Command

Mathias Cormann
Minister for Finance and the Public Service

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1 Name

This instrument is the *Judges' Pensions Amendment Regulations 2018*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	6 November 2018

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Judges' Pensions Act 1968*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Judges' Pensions Regulations 1998

1 After Part 1A

Insert:

Part 1B—Age factor for calculation of benefits after payment of release authority lump sum for Division 293 tax purposes

3B Age factor for calculation of benefits after payment of release authority lump sum for Division 293 tax purposes

- (1) For the purposes of subsection 17AN(4) of the Act, the age factor for a Judge whose age is specified in an item of the following table is:
- (a) unless paragraph (b) applies—the factor set out in column 2 of the item; or
 - (b) if the Judge's retirement is due to permanent disability or infirmity—the factor set out in column 3 of the item.

Age factor for calculation of benefits after payment of release authority lump sum for Division 293 tax purposes			
Item	Column 1 Judge's age	Column 2 Retirement not due to permanent disability or infirmity	Column 3 Retirement due to permanent disability or infirmity
1	55	Not applicable	23.585
2	56	Not applicable	23.162
3	57	Not applicable	22.730
4	58	Not applicable	22.290
5	59	Not applicable	21.841
6	60	22.525	21.385
7	61	22.056	20.921
8	62	21.576	20.450
9	63	21.086	19.971
10	64	20.584	19.486
11	65	20.072	18.994

- (2) In this regulation:

age is taken to be the Judge's age at his or her last birthday before or on retirement.

Note: Division 293 tax is not payable by a Justice of the High Court or a justice or judge of a court created by the Parliament (see Subdivision 293-F of the *Income Tax Assessment Act 1997*).