



Superannuation (CSS) Salary Amendment (Housing Allowance and Rent-free Housing) Regulations 2022

I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 17 February 2022

David Hurley
Governor-General

By His Excellency's Command

Simon Birmingham
Minister for Finance

Contents

| | | |
|---|---|----------|
| 1 | Name..... | 1 |
| 2 | Commencement | 1 |
| 3 | Authority..... | 1 |
| 4 | Schedules..... | 1 |
| | Schedule 1—Amendments | 2 |
| | <i>Superannuation (CSS) Salary Regulations 1978</i> | 2 |

1 Name

This instrument is the *Superannuation (CSS) Salary Amendment (Housing Allowance and Rent-free Housing) Regulations 2022*.

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 | 1 March 2022. | 1 March 2022 |

Note: This table relates only to the provisions of this instrument as originally made.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 *Superannuation Act 1976*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Superannuation (CSS) Salary Regulations 1978

1 Subregulation 3(1)

Repeal the subregulation, substitute:

- (1) In these regulations:

Act means the *Superannuation Act 1976*.

housing allowance: see subregulation 8AA(3).

2 Paragraphs 5(d) and (e)

Repeal the paragraphs.

3 At the end of Part 2

Add:

8AA Housing allowance

- (1) This regulation is made for the purposes of subsection 5(1) of the Act.
- (2) Any part of the salary or wages of an eligible employee that consists of a housing allowance is not to be treated as salary for the purposes of the Act.
- (3) A *housing allowance* is an allowance that is payable to an eligible employee in respect of housing, quarters or other accommodation.

Note: For rent-free housing, see regulation 24.

4 At the end of Part 5

Add:

24 Rent-free housing

- (1) This regulation is made for the purposes of subsection 5(1) of the Act.
- (2) Any part of the salary or wages of an eligible employee that consists of the value of the rent-free use by the eligible employee of housing, quarters or other accommodation is not to be treated as salary for the purposes of the Act.

Note: A non-monetary benefit is not salary or wages for the purposes of the Act unless it is an allowance of a kind that, under regulations made for the purposes of subsection 5(1) of the Act, is to be treated as salary.