

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

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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Note: This table relates only to the provisions of this instrument as originally made.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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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.