

FAMILY LAW (SUPERANNUATION) (METHODS AND FACTORS FOR VALUING PARTICULAR SUPERANNUATION INTERESTS) APPROVAL 2025

EXPLANATORY STATEMENT

Issued by authority of the Attorney-General

in compliance with section 15J of the *Legislation Act 2003*

PURPOSE AND OPERATION OF THE INSTRUMENT

The Family Law (Superannuation) Regulations 2025 (2025 Regulations) give effect to the distribution of superannuation interests under Parts VIII B and VIII C of the *Family Law Act 1975* (Family Law Act).

The 2025 Regulations provide ‘default’ methods and factors for determining the gross value of a superannuation interest. Where those default methods and factors are not appropriate, subsections 62(1) and 70(1) of the 2025 Regulations authorise the Attorney-General to approve, in writing, methods or factors for determining the gross value of superannuation interests in a particular superannuation plan.

For a superannuation interest whose gross value is calculated using methods or factors approved by the Attorney-General under subsections 62(1) and 70(1) of the 2025 Regulations, subsection 79(1) of the 2025 Regulations authorises the Attorney-General to approve, in writing, a transition factor, or one or more methods for determining the transition factor, for the purpose of calculating the non-member spouse’s entitlement in respect of a family law superannuation payment split.

The Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Approval 2025 (2025 Approval Instrument) replaces the Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Approval 2003 (2003 Approval Instrument).

The 2025 Approval Instrument sets out the methods and factors approved by the Attorney-General for the purpose of determining the gross value of a superannuation interest in particular superannuation plans. The 2025 Approval Instrument preserves the methods and factors in the 2003 Approval Instrument in its entirety, and sets out a framework for the approval of ‘transition factors’, in these superannuation plans to ensure the approved methods and factors continue to operate effectively after the commencement of the 2025 Regulations and to ensure consistent and equitable outcomes for all parties who are subject to family law superannuation splitting arrangements.

INCORPORATION BY REFERENCE

As permitted by section 14 of the *Legislation Act 2003* (Legislation Act), the 2025 Approval Instrument makes provision in relation to matters by incorporating the 2001 Regulations in force on 31 March 2025, which is the day prior to their repeal, upon the commencement of the FLS Regulations.

Subsection 2(1) of the *Acts Interpretation Act 1901* (Acts Interpretation Act) applies the Acts Interpretation Act to all Acts, subject to a contrary intention (see subsection 2(2)). Paragraph 13(1)(a) of the Legislation Act provides that, unless the contrary intention appears, the Acts Interpretation Act applies to any instrument as if it were an Act, and as if each provision of the instrument were a section

of an Act. Paragraph 10(b) and (c) of the Acts Interpretation Act provides that where an Act contains a reference to another Act or a provision of another Act, then where that other Act or provision has been repealed and re-enacted, a reference to the repealed Act or provision is taken to be a reference to the re-enacted Act or provision.

These provisions would ordinarily apply so as a reference within the 2025 Approval Instrument to the 2001 Regulations is to be treated as a reference to the 2025 Regulations, once the 2001 Regulations have been repealed and remade on 1 April 2025.

However, section 7 of the 2025 Approval Instrument sets out a contrary intention to paragraph 13(1)(a) of the Legislation Act and to paragraph 10(b) and (c) of the Acts Interpretation Act. It makes clear that a reference to the **2001 Regulations** in the 2025 Approval Instrument is taken to be a reference to the Family Law (Superannuation) Regulations 2001 (2001 Regulations) as in force on 31 March 2025. The reference will continue to operate in this way following the commencement of the 2025 Regulations, which will repeal and replace the 2001 Regulations on 1 April 2025.

The 2025 Approval Instrument also incorporates Commonwealth legislation, state legislation, and other documents, by reference. Commonwealth legislation can be accessed via the Federal Register of Legislation, located at <https://www.legislation.gov.au/>. The state legislation and other documents that are incorporated, and details on how to access them, are set out in the table below. These details are current as at the making of this instrument.

Title of legislation or document	Access details
New South Wales	
<i>Constitution Act 1902</i> (NSW)	Online
<i>Elections Act 1912</i> (NSW)	Website: www.legislation.nsw.gov.au
<i>Local Government and Other Authorities (Superannuation) Act 1927</i> (NSW)	<p><u>Hardcopy</u> LitSupport (TIMG) - supplier of hard copy New South Wales Legislation</p> <p>Address: Level 2, 32 Martin Place, Sydney, NSW, 2000 Website: https://legislationnsw.timg.com Telephone: 02 9210 5920 Email: NSWLegislation@timg.com</p>
Local Government Superannuation Scheme - The Trust Deed dated 30 June 1997, entered into by the Treasurer of New South Wales and LGSS Pty Limited	<p>Vision Super</p> <p>Website: www.visionsuper.com.au Postal address: PO Box 18041, Collins Street East, VIC, 8003 Telephone: 1300 300 820</p>
<i>Parliamentary Contributory Superannuation Act 1971</i> (NSW)	<p>Online Website: www.legislation.nsw.gov.au</p>
<i>Police Association Employees (Superannuation) Act 1969</i> (NSW)	<u>Hardcopy</u>
<i>Police Regulation (Superannuation) Act 1906</i> (NSW)	LitSupport (TIMG) - supplier of hard copy New South Wales Legislation
<i>Police Superannuation Regulation 2005</i> (NSW)	<p>Address: Level 2, 32 Martin Place, Sydney, NSW, 2000 Website: https://legislationnsw.timg.com Telephone: 02 9210 5920 Email: NSWLegislation@timg.com</p>

Title of legislation or document	Access details
<i>State Authorities Non-contributory Superannuation Act 1987</i> (NSW)	<u>Online</u> Website: www.legislation.nsw.gov.au
<i>State Authorities Non-contributory Superannuation Regulation 2005</i> (NSW)	<u>Hardcopy</u> LitSupport (TIMG) - supplier of hard copy New South Wales Legislation
<i>State Authorities Superannuation (Closed Local Government Schemes Transfer) (Savings and Transitional) Regulation 1990</i> (NSW)	Address: Level 2, 32 Martin Place, Sydney, NSW, 2000 Website: https://legislationnsw.timg.com Telephone: 02 9210 5920 Email: NSWLegislation@timg.com
<i>State Authorities Superannuation Act 1987</i> (NSW)	
<i>State Authorities Superannuation (State Public Service Superannuation Scheme Transfer) (Savings and Transitional) Regulation 1989</i> (NSW)	
<i>Superannuation Act 1916</i> (NSW)	
Victoria	
<i>Attorney-General and Solicitor-General Act 1972</i> (VIC)	<u>Online</u> Website: https://www.legislation.vic.gov.au
<i>Constitution Act 1975</i> (VIC)	
<i>County Court Act 1958</i> (VIC)	<u>Hardcopy</u>
<i>Emergency Services Superannuation Act 1986</i> (VIC)	LitSupport (TIMG) - supplier of hard copy Victorian Legislation
<i>Parliamentary Salaries and Superannuation Act 1968</i> (VIC)	Address: Level 10, 575 Bourke Street Melbourne, VIC, 3000
<i>Public Prosecutions Act 1994</i> (VIC)	Website: https://legislationvic.timg.com/
<i>Public Sector Management Act 1992</i> (VIC)	Telephone: 03 8621 6767
<i>Public Sector Management and Employment Act 1998</i> (VIC)	Email: VICLegislation@timg.com
<i>State Superannuation Act 1988</i> (VIC)	
<i>State Employees Retirement Benefits Act 1979</i> (VIC)	
<i>Superannuation Benefits Act 1977</i> (VIC)	
<i>Superannuation (Portability) Act 1989</i> (VIC)	
<i>Supreme Court Act 1986</i> (VIC)	
<i>Transport Superannuation Act 1989</i> (VIC)	
Queensland	
<i>Local Government Act 1993</i> (QLD)	<u>Online</u>
<i>Superannuation (State Public Sector) Act 1990</i> (QLD)	Website: www.legislation.qld.gov.au
	<u>Hardcopy</u>
	LitSupport (TIMG) - supplier of hard copy Queensland Legislation
	Address: Level 1, 145 Eagle Street, Brisbane, QLD, 4000
	Website: https://legislationqld.timg.com/

Title of legislation or document	Access details
	Telephone: 07 3223 9200 Email: Legislation@litsupport.com.au
Superannuation (State Public Sector) Scheme – Trust Deed governing the Scheme	Australian Retirement Trust (ART) Website: www.australianretirementtrust.com.au/ Postal Address: GPO Box 2924, Brisbane, QLD, 4001 Telephone: 13 11 84
Local Government Superannuation Scheme - Trust Deed made on 23 June 1998 by the Queensland Local Government Superannuation Board	Brighter Super Website: www.brightersuper.com.au Postal address: GPO Box 264, Brisbane, QLD, 4001 Telephone: 1800 444 396
Western Australia	
<i>State Superannuation Act 2000 (WA)</i>	<u>Online</u>
<i>State Superannuation Regulations 2001 (WA)</i>	Website: legislation.wa.gov.au/legislation/statutes.nsf/actsif.html <u>Hardcopy</u> LitSupport - supplier of hard copy Western Australian legislation Address: 4/109 St Georges Terrace, Perth, WA, 6000 Website: https://legislationwa.timg.com/ Telephone: 08 9215 7333 Email: WALegislation@timg.com
South Australia	
<i>Judges' Pensions Act 1971(SA)</i>	<u>Online</u>
<i>Local Government Act 1999 (SA)</i>	Website: www.legislation.sa.gov.au/legislation/acts
<i>Local Government (Superannuation Scheme) Amendment Act 2008</i>	<u>Hardcopy</u>
<i>Parliamentary Superannuation Act 1974 (SA)</i>	Service SA – supplier of hard copy South Australian legislation
<i>Police Pensions Act 1971 (SA)</i>	Website: https://shop.service.sa.gov.au/
<i>Police Superannuation Act 1990 (SA)</i>	Postal Address: GPO Box 1533, Adelaide, SA, 5001
<i>Superannuation Act 1988 (SA)</i>	Telephone: 13 10 84
SA Local Government Superannuation Scheme - The trust deed for SA Local Government Superannuation Scheme Trust deed means the declaration of trust dated 8 February 1988, made by Host-Plus Pty Ltd, as amended and in force on 29 April 2022	HostPlus Website: https://hostplus.com.au/ Postal Address: Locked Bag 5046, Parramatta, NSW, 2124 Telephone: 1300 467 875 Email: info@hostplus.com.au
Other superannuation plans	
Construction and Building Unions Superannuation Fund (previously called Energy Industries Superannuation Scheme) - Trust Deed dated 29 May 1984, entered into	Construction and Building Unions Superannuation Fund (CBUS) Website: https://www.cbussuper.com.au/ Postal Address: Locked Bag 5056, Parramatta, NSW, 2124

Title of legislation or document	Access details
by United Super Pty Ltd, as in force on 12 May 2023	Telephone: 1300 361 784 Email: cbusenq@cbussuper.com.au
Ford Employees Superannuation Fund - Deed dated 29 December 1941	Mercer Super Trust Website: www.mercersuper.com.au Postal address: GPO BOX 4303, Melbourne, VIC, 3001 Telephone: 1800 682 525 Email: mst@mercer.com
Ford Employees Superannuation Fund - Deed dated 21 April 1999	
Ford Management Retirement Plan -Trust Deed dated 1 January 1989	
GlaxoSmithKline Superannuation Fund - Deed dated 3 November 1966	Mercer Super Trust Website: www.mercersuper.com.au Postal address: GPO BOX 4303, Melbourne, VIC, 3001 Telephone: 1800 682 525 Email: mst@mercer.com
GlaxoSmithKline Superannuation Fund - Deed dated 17 April 2001	
Hanson Australia Pty Limited - Principal Deed - Trust Deed dated 1 October 1987	Australian Retirement Trust (ART) Website: www.australianretirementtrust.com.au/ Postal Address: GPO Box 2924, Brisbane, QLD, 4001 Telephone: 13 11 84
Hanson Australia Pty Limited – Secondary Deed - Deed dated 29 June 2004 between Sunsuper Pty Ltd and Hanson Australia Pty Limited	
The RACV Superannuation Fund - Deed dated 1 March 1962	Royal Automobile Club Victoria (RACV) Website: www.racv.com.au/ Telephone: 1300 037 410 Email: Pandc_payroll@racv.com.au
UniSuper superannuation fund - UniSuper Consolidated Trust Deed dated 8 November 2002	UniSuper Superannuation Fund Website: www.unisuper.com.au/ Postal Address: Level 1, 385 Bourke Street, Melbourne, VIC, 3000 Telephone: 1800 331 685 Email: enquiry@unisuper.com.au
Victorian Racing Industry Superannuation Fund - Trust Deed governing the Victorian Racing Industry Superannuation Fund, as in force on 27 February 2003	AMP Superannuation Website: https://www.amp.com.au/superannuation Address: PO Box 6346, Wetherill Park, NSW, 1851 Telephone: 131 267 Email: ampsuper@amp.com.au
Victorian Racing Industry Superannuation Fund - Trust Deed dated 29 April 1964	
Woodside Superannuation Fund - Woodside Superannuation Fund Trust Deed as in force at 30 October 2001	Mercer Super Trust Website: www.mercersuper.com.au Postal address: GPO BOX 4303, Melbourne, VIC, 3001 Telephone: 1800 682 525 Email: mst@mercer.com
Woodside Superannuation Fund - Trust Deed dated 30 July 197	
Woolworths Group Superannuation Scheme - Trust Deed dated 12 March 1970 establishing the Woolworths	Woolworths Group Postal Address: PO Box 8000, Baulkham Hills, NSW, 2153

Title of legislation or document	Access details
Group Superannuation Scheme, as amended and in force on the commencement of this Part	Telephone: 02 8885 0000 Email: pspayroll@woolworths.com.au

DISALLOWANCE AND SUNSETTING

In accordance with table item 3 in section 9 of the Legislation (Exemptions and Other Matters) Regulation 2015, the 2025 Approval Instrument is not subject to disallowance, as it is an instrument (other than a regulation) relating to superannuation.

In accordance with table item 6 in section 11 of the Legislation (Exemptions and Other Matters) Regulation 2015, the 2025 Approval Instrument is not subject to sunseting, as it is an instrument (other than a regulation) relating to superannuation.

CONSULTATION

The 2025 Approval Instrument will replace the 2003 Approval Instrument, and will operate to preserve the operation of the 2003 Approval Instrument.

In accordance with section 17 of the Legislation Act, trustees of relevant superannuation plans were notified that the instrument would be remade, and that there would be no practical effect on the valuations of superannuation interests produced under the instrument. The methods and factors in the 2025 Approval Instrument replicate the methods and factors in the 2003 Approval Instrument, which were proposed by the trustees and approved by the Minister. On that basis, more detailed consultation was not undertaken with relevant trustees.

Trustees were consulted more broadly in the process of developing the 2025 Regulations which concerns the same subject matter and prompted the making of the 2025 Approval Instrument. Trustees were consulted through the release of exposure draft regulations of the 2025 Regulations for public consultation from 14 March 2024 to 26 April 2024. Feedback was received from superannuation trustees, family law practitioners, superannuation actuaries (including the Australian Government Actuary), financial professionals and accountants, and superannuation industry peak bodies.

The Department of Finance, as trustee of the Parliamentary Contributory Superannuation Scheme (PCSS), was consulted regarding the application provisions in the 2025 Approval Instrument that relate to the PCSS, to ensure the 2025 Approval Instrument operates effectively in relation to superannuation interests in that scheme.

IMPACT ANALYSIS

The Office of Impact Analysis has determined that detailed analysis is not required under the Australian Government's Policy Impact Analysis Framework (OIA25-09227).

DETAILS OF THE INSTRUMENT

The instrument is a legislative instrument for the purposes of the Legislation Act. Details of the instrument are set out in **Attachment A**.

Details of the proposed *Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Approval 2025*

Part 1 – Preliminary

Section 1 – Name

1. This section provides that the title of the instrument is the Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Approval 2025 (2025 Approval Instrument).

Section 2 – Commencement

2. This section provides that the 2025 Approval Instrument commences on 1 April 2025.

Section 3 – Authority

3. This section provides that the 2025 Approval Instrument is made under the Family Law (Superannuation) Regulations 2025 (2025 Regulations).

Section 4 – Definitions

4. This section provides a legislative note stating that expressions used in the 2025 Approval Instrument have the same meaning as in the 2025 Regulations and the *Family Law Act 1975* (Family Law Act). The legislative note provides examples of such expressions.
5. This section also provides definitions for expressions used in the 2025 Approval Instrument that are not otherwise defined in the 2025 FLS Regulations or the Family Law Act.

Part 2 – Methods or factors

Section 5 – Approval of methods or factors for valuing particular superannuation interests

6. This section provides that methods or factors specified in a provision of a Schedule to the 2025 Approval Instrument are approved under certain powers in the 2025 Regulations, as follows:
 - To the extent that a provision expressly applies to superannuation interests in the growth phase, the methods or factors are approved for the purposes of subsection 62(1) of the 2025 Regulations.
 - To the extent that a provision expressly applies to superannuation interests in the payment phase, the methods or factors are approved for the purposes of subsection 70(1) of the 2025 Regulations.
 - In any other case, the methods and factors are approved for the purposes of both subsections 62(1) and 70(1) of the 2025 Regulations.

Section 6 – Approval of transition factor (or methods to be used for determining the transition factor) for determining the amount the non-member spouse is entitled to be paid in relation to a superannuation interest

7. Subsection 6(1) provides that section 6 applies if one or more methods have been approved under section 5 for a superannuation interest.
8. Subsection 6(2) provides two ways a transition factor can be approved for the purposes of subsection 79(1) of the 2025 Regulations.
9. Paragraph 6(2)(a) provides that if there is a provision in a Schedule to the 2025 Approval Instrument that specifies the transition factor, or one or more methods for determining the transition factor, then that transition factor or those methods are approved for the superannuation interest.
10. Paragraph 6(2)(b) provides that in any other case, a transition factor of 1 is approved for the superannuation interest.
11. The 2025 Regulations provide for the application of a transition factor when calculating a non-member spouse's entitlement. The introduction of transition factors is intended to account for the circumstance when the calculation of the non-member spouse's entitlement occurs using methods or factors that are different to the methods or factors that applied when the agreement or order was originally made, because they have since been updated. This is to ensure that neither the member spouse or the non-member spouse is inadvertently disadvantaged due to a change in valuation methods or factors.

Section 7 – References in this instrument to the 2001 Regulations

12. Subsection 7(1) provides that a reference in the 2025 Approval Instrument is a reference to the 2001 Regulations as in force on 31 March 2025.
13. Subsection 7(2) provides that subsection 7(1) is a contrary intention to the operation of paragraphs 10(b) and (c) of the Acts Interpretation Act and paragraph 13(1)(a) of the Legislation Act.

Section 8 – Schedule 11

14. Section 8 provides that each instrument specified in Schedule 11 is amended or repealed as set out in that Schedule.

Part 3 – Application, saving and transitional provisions

Section 9 – Saving —methods or factors for old agreements or orders relating to superannuation interests in the PCSS

15. Subsection 9(1) provides that section 9 applies to an agreement or court order made on or before 28 September 2023 in relation to a superannuation interest in the scheme constituted by the *Parliamentary Contributory Superannuation Act 1948*.
16. Subsection 9(2) provides that in these circumstances, Part 5 of Schedule 1 to the 2003 Approval Instrument as in force on 28 September 2023 applies in relation to determining the gross value of the superannuation interest. This operates despite the repeal of the 2003 Approval Instrument.

17. Subsection 9(2) also provides that this is regardless of whether the operative time is before, on or after 29 September 2023. The date, 29 September 2023, is the commencement date for the *Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Amendment (No. 2) Approval 2023*.
18. A legislative note explains that this section is intended to preserve the operation of regulation 5 of the 2003 Approval Instrument.

Schedule 1 – Public sector superannuation plans—Commonwealth

19. This Schedule provides methods and factors for determining the gross value of superannuation interests in Commonwealth public sector superannuation plans.

Part 1 – Commonwealth Superannuation Scheme

20. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Commonwealth Superannuation Scheme, which is the scheme established by the *Superannuation Act 1976*.

Part 2 – Public Sector Superannuation Scheme

21. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Public Sector Superannuation Scheme, which is the scheme mentioned in section 3 of the *Superannuation Act 1990*.

Part 3 – Defence Force Retirement and Death Benefits Scheme and earlier and associated schemes

22. This Part provides methods and factors for determining the gross value of an interest in the superannuation plans known as:
 - The Defence Force Retirement and Death Benefits Scheme, which means the scheme constituted by the *Defence Force Retirement and Death Benefits Act 1973*
 - the Defence Forces Retirement Benefits scheme, which means the scheme constituted by the *Defence Forces Retirement Benefits Act 1948*, and
 - the productivity benefit scheme, which means the scheme constituted by the Defence Force (Superannuation) (Productivity Benefit) Determination, made under subsection 52 (1) of the *Defence Act 1903*.

Part 4 – Military Superannuation and Benefits Scheme

23. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Military Superannuation and Benefits Scheme, which is the scheme established by the Trust Deed under the *Military Superannuation and Benefits Act 1991*.

Part 5 – Parliamentary Contributory Superannuation Scheme

24. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Parliamentary Contributory Superannuation Scheme, which is the scheme constituted by the *Parliamentary Contributory Superannuation Act 1948*.

Part 6 – Judges’ Pensions Act Scheme

25. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Judges’ Pensions Act Scheme, which is the scheme constituted by the *Judges’ Pensions Act 1968*.

Part 7 – Governors-General Pension Scheme

26. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Governors-General Pension Scheme, which is the scheme constituted by an allowance payable under section 4 of the *Governor-General Act 1974*.

Schedule 2 – Public sector superannuation plans — New South Wales

27. This Schedule provides methods and factors for determining the gross value of superannuation interests in New South Wales public sector superannuation plans.

Part 1 – Local Government Superannuation Scheme

28. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Local Government Superannuation Scheme, which is the scheme established by the Trust Deed dated 30 June 1997, entered into by the Treasurer of New South Wales and LGSS Pty Limited, as amended and in force on 13 September 2005.

29. As at the making of this Instrument, this Scheme is managed by Vision Super.

Part 5 – New South Wales Police Superannuation Scheme

30. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the New South Wales Police Superannuation Scheme, which is the scheme constituted by the *Police Regulation (Superannuation) Act 1906* (NSW).

Part 6 – Police Association Superannuation Scheme

31. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Police Association Superannuation Scheme, which is the scheme constituted by the *Police Association Employees (Superannuation) Act 1969* (NSW).

Part 7 – New South Wales State Authorities Superannuation Scheme

32. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the New South Wales State Authorities Superannuation Scheme, which is the scheme constituted by the *State Authorities Superannuation Act 1987* (NSW).

Part 8 – New South Wales State Superannuation Scheme

33. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the New South Wales State Superannuation Scheme, which is the scheme constituted by the *Superannuation Act 1916* (NSW).

Part 9 – NSW State Authorities Non-Contributory Superannuation Scheme

34. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the NSW State Authorities Non-Contributory Superannuation

Scheme, which is the scheme established by the *State Authorities Non-contributory Superannuation Act 1987* (NSW).

Part 10 – New South Wales Parliamentary Contributory Superannuation Scheme

35. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the New South Wales Parliamentary Contributory Superannuation Scheme, which is the scheme established by the *Parliamentary Contributory Superannuation Act 1971* (NSW).

Schedule 3 – Public sector superannuation plans — Victoria

Part 1 – Superannuation scheme established by the State Superannuation Act 1988 (Vic) – new scheme members

36. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan which is the scheme established by the *State Superannuation Act 1988* (Vic), for *new scheme members* as defined by section 3 of that Act.

Part 2 – Superannuation scheme established by the State Superannuation Act 1988 (Vic) – revised scheme members

37. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan which is the scheme established by the *State Superannuation Act 1988* (Vic), for *revised scheme members* as defined by section 3 of that Act.

Part 3 – Victorian State Employees Retirement Benefits Scheme

38. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Victorian State Employees Retirement Benefits Scheme, which is the scheme established by the *State Employees Retirement Benefits Act 1979* (Vic).

Part 4 – Benefits provided under the Superannuation Benefits Act 1977 (Vic)

39. This Part provides methods and factors for determining the gross value of a component of a superannuation interest under the *Superannuation Benefits Act 1977* (Vic).

Part 5 – Benefits provided under Transport Superannuation Act 1989 (Vic)

40. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan established by the *Transport Superannuation Act 1989* (Vic).

Part 6 – State Parliamentary Contributory Superannuation Fund

41. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the State Parliamentary Contributory Superannuation Fund, which is the scheme constituted by Part II of the *Parliamentary Salaries and Superannuation Act 1968* (Vic).

Part 7 – Victorian pension schemes — Governor, Judges, Associate Judges, Chief Magistrate, Solicitor-General, Director of Public Prosecutions and Chief Crown Prosecutor

42. This Part provides methods and factors for determining the gross value of interests held in certain Victorian pension schemes, by persons who hold certain office, as follows:

- A person who holds the eligible office of Governor of Victoria, in the scheme constituted by sections 7A to 7J of the *Constitution Act 1975* (Vic).
- A person who holds the eligible office of Judge of the Supreme Court of Victoria, in the scheme constituted by sections 83 to 83AI of the *Constitution Act 1975* (Vic).
- A person who holds the eligible office of Chief Judge or a judge of the County Court of Victoria, in the scheme constituted by sections 14 to 14AI of the *County Court Act 1958* (Vic).
- A person who holds the eligible office of Associate Judge of the Supreme Court of Victoria, in the scheme constituted by sections 104A to 104J of the *Supreme Court Act 1986* (Vic).
- A person who holds the eligible office of associate judge of the County Court of Victoria, in the scheme constituted by sections 17B to 17K of the *County Court Act 1958* (Vic).
- A person who holds the eligible office of Chief Magistrate of Victoria, in the scheme constituted by section 10A of the *Magistrates' Court Act 1989* (Vic).
- A person who holds the eligible office of Solicitor-General of Victoria, in the scheme constituted by section 6 of the *Attorney-General and Solicitor-General Act 1972* (Vic).
- A person who holds the eligible office of Director of Public Prosecutions for Victoria, in the scheme constituted by section 87AF of the *Constitution Act 1975* (Vic).
- A person who holds the eligible office of Chief Crown Prosecutor for Victoria, in the scheme constituted by section 18 of the *Public Prosecutions Act 1994* (Vic).

Schedule 4 – Public sector superannuation plans — Queensland

43. This Schedule provides methods and factors for determining the gross value of superannuation interests in Queensland public sector superannuation plans.

Part 1 – Superannuation scheme established by the Superannuation (State Public Sector) Act 1990 (Qld)

44. This Part provides methods and factors for determining the gross value of an interest in the superannuation scheme continued in existence under section 5 of the *Superannuation (State Public Sector) Act 1990* (Qld).
45. As at the making of this Instrument, this Scheme is managed by Australian Retirement Trust.

Part 3 – Local Government Superannuation Scheme

46. This Part provides methods and factors for determining the gross value of an interest in the superannuation scheme continued in existence under subsection 1180 (1) of the *Local Government Act 1993* (Qld) under the name Local Government Superannuation Scheme.
47. As at the making of this Instrument, this Scheme is managed by Brighter Super.

Schedule 5 – Public sector superannuation plans — Western Australia

48. This Schedule provides methods and factors for determining the gross value of superannuation interests in Western Australian public sector superannuation plans.

Part 1 – Gold State Super Scheme

49. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Gold State Super Scheme, which is the scheme continued by paragraph 29(b) of the *State Superannuation Act 2000* (WA).

Schedule 6 – Public sector superannuation plans — South Australia

50. This Schedule provides methods and factors for determining the gross value of superannuation interests in South Australian public sector superannuation plans.

Part 1 – South Australian Superannuation Fund

51. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the South Australian Superannuation Fund, which is the scheme continued in existence by subsection 17 (1) of the *Superannuation Act 1988* (SA).

Part 2 – South Australian Local Government Superannuation Scheme

52. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the South Australian Local Government Superannuation Scheme, which is the scheme continued in existence by paragraph 2 (1) (b) of Schedule 1 to the *Local Government (Superannuation Scheme) Amendment Act 2008* (SA).

Part 3 – South Australian Police Superannuation Scheme

53. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the South Australian Police Superannuation Scheme, which is the scheme for the provision of superannuation benefits constituted by the *Police Superannuation Act 1990* (SA).

Part 4 – South Australian Parliamentary Superannuation Scheme

54. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the South Australian Police Superannuation Scheme, which is the scheme for the payment of superannuation benefits constituted by the *Parliamentary Superannuation Act 1974* (SA).

Part 5 – South Australian Judges' Pension Scheme

55. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the South Australian Police Superannuation Scheme, which is the scheme established by Part 2 of the *Judges' Pensions Act 1971* (SA).

Schedule 7 – Public sector superannuation plans — Tasmania

56. This Part is reserved for future use, for provision of methods and factors for determining the gross value of interests in Tasmanian public sector superannuation plans.

Schedule 8 – Public sector superannuation plans — Australian Capital Territory

57. This Part is reserved for future use, for provision of methods and factors for determining the gross value of interests in Australian Capital Territory public sector superannuation plans.

Schedule 9 – Public sector superannuation plans — Northern Territory

58. This Part is reserved for future use, for provision of methods and factors for determining the gross value of interests in Northern Territory public sector superannuation plans.

Schedule 10 – Other superannuation plans

59. This Schedule provides methods and factors for determining the gross value of superannuation interests in other superannuation plans, that would not otherwise be provided for in any other Schedule in the 2025 Approval Instrument.

Part 22 – Construction and Building Unions Superannuation Fund

60. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Construction and Building Unions Superannuation Fund, which is the scheme established by the Trust Deed dated 29 May 1984, entered into by United Super Pty Ltd, as in force on 12 May 2023.

Part 30 – Ford superannuation plans

61. This Part provides methods and factors for determining the gross value of interests in the superannuation plans known as:

- The Ford Employees Superannuation Fund, which is the superannuation fund established by Deed dated 29 December 1941, and renamed by Deed dated 21 April 1999 as the Ford Employees Superannuation Fund.
- The Ford Management Retirement Plan, which is the superannuation plan established by Trust Deed dated 1 January 1989.

62. As at the making of this Instrument, this Scheme is managed by Mercer Super.

Part 35 – GlaxoSmithKline Superannuation Fund

63. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the GlaxoSmithKline Superannuation Fund, which is the pension fund established by Deed dated 3 November 1966, and renamed by Deed dated 17 April 2001 as the GlaxoSmithKline Superannuation Fund.

64. As at the making of this Instrument, this Scheme is managed by Mercer Super.

Part 40 – Hanson Australia Pty Limited as a participating employer in Sunsuper

65. This Part provides methods and factors for determining the gross value of an interest in the Sunsuper Fund, which is the superannuation trust fund known as Sunsuper established by the Trust Deed dated 1 October 1987, as amended and in force on 4 March 2005.

66. As at the making of this Instrument, this Scheme is managed by Australian Retirement Trust.

Part 90 – RACV superannuation fund

67. This Part provides methods and factors for determining the gross value of an interest in the RACV fund, which is the scheme known as the RACV Superannuation Fund established by Deed dated 1 March 1962.

Part 105 – UniSuper superannuation fund

68. This Part provides methods and factors for determining the gross value of an interest in the UniSuper fund, which is the superannuation fund known as UniSuper and mentioned in the UniSuper Consolidated Trust Deed dated 8 November 2002.

Part 110 – Victorian Racing Industry Superannuation Fund

69. This Part provides methods and factors for determining the gross value of an interest in the Victorian Racing Industry Superannuation Fund, which is the superannuation fund established by the Trust Deed governing the Victorian Racing Industry Superannuation Fund, dated 29 April 1964 and renamed, with effect on 16 August 2001, as the Victorian Racing Industry Superannuation Fund, as in force on 27 February 2003.

70. As at the making of this Instrument, this Scheme is managed by AMP.

Part 115 – Woodside Superannuation Fund

71. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Woodside Superannuation Fund, which is the superannuation fund established by the *Woodside Superannuation Fund Trust Deed* dated 30 July 1979, as in force at 30 October 2001.

72. As at the making of this Instrument, this Scheme is managed by Mercer Super.

Part 116 – Woolworths Group Superannuation Scheme

73. This Part provides methods and factors for determining the gross value of an interest in the superannuation plan known as the Woolworths Group Superannuation Scheme, which is the superannuation scheme established by Trust Deed dated 12 March 1970, as amended and in force on 22 September 2005.

Schedule 11 – Repeal of the Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Approval 2003

Clause 1 – The whole of the instrument

74. This clause repeals the 2003 Approval Instrument which will be replaced by the 2025 Approval Instrument on 1 April 2025.