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The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

**Superannuation (Consequential
Amendments) Bill 2005**

No. , 2005

(Finance and Administration)

**A Bill for an Act to deal with consequential matters
arising from the enactment of the *Superannuation
Act 2005*, and for other purposes**

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1 **A Bill for an Act to deal with consequential matters**
2 **arising from the enactment of the *Superannuation***
3 ***Act 2005, and for other purposes***

4 The Parliament of Australia enacts:

5 **1 Short title**

6 This Act may be cited as the *Superannuation (Consequential*
7 *Amendments) Act 2005*.

8 **2 Commencement**

9 (1) Each provision of this Act specified in column 1 of the table
10 commences, or is taken to have commenced, in accordance with
11 column 2 of the table. Any other statement in column 2 has effect
12 according to its terms.
13

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day on which this Act receives the Royal Assent.	
2. Schedule 1, Part 1	At the same time as Part 2 of the <i>Superannuation Act 2005</i> commences. However, if Part 2 of the <i>Superannuation Act 2005</i> does not commence, the provision(s) do not commence at all.	
3. Schedule 1, Part 2	The later of: (a) the start of 1 July 2005; and (b) the commencement of Part 2 of the <i>Superannuation Act 2005</i> . However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	
4. Schedule 1, Part 3	The day on which this Act receives the Royal Assent.	
5. Schedule 2	The later of: (a) immediately after the commencement of Part 3A of the <i>Superannuation Guarantee (Administration) Act 1992</i> ; and (b) the commencement of Part 2 of the <i>Superannuation Act 2005</i> . However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	
6. Schedules 3 to 7	The later of: (a) the start of 1 July 2005; and (b) the commencement of Part 2 of the <i>Superannuation Act 2005</i> . However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	

Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
7. Schedule 8	At the same time as Part 2 of the <i>Superannuation Act 2005</i> commences. However, if Part 2 of the <i>Superannuation Act 2005</i> does not commence, the provision(s) do not commence at all.	

1 Note: This table relates only to the provisions of this Act as originally
2 passed by the Parliament and assented to. It will not be expanded to
3 deal with provisions inserted in this Act after assent.

4 (2) Column 3 of the table contains additional information that is not
5 part of this Act. Information in this column may be added to or
6 edited in any published version of this Act.

7 **3 Schedule(s)**

8 (1) Each Act that is specified in a Schedule to this Act is amended or
9 repealed as set out in the applicable items in the Schedule
10 concerned, and any other item in a Schedule to this Act has effect
11 according to its terms.

12 (2) The Trust Deed (within the meaning of the *Superannuation Act*
13 *1990*) is amended as set out in the applicable items in Schedule 8
14 to this Act, and any other item in Schedule 8 to this Act has effect
15 according to its terms.

16 (3) The amendment of the Trust Deed under subsection (2) does not
17 prevent the Trust Deed, as so amended, from being amended under
18 section 5 of the *Superannuation Act 1990*.

1
2 **Schedule 1—Amendment of the**
3 **Superannuation Act 1990**

4 **Part 1—Amendments relating to the PSS Board etc.**

5 **1 Subsection 22(1)**

6 After “Board”, insert “in relation to the Public Sector Superannuation
7 Scheme and the PSS Fund”.

8 **2 At the end of section 22**

9 Add:

10 Note: See also section 20 of the *Superannuation Act 2005* (functions and
11 powers in relation to PSSAP and the PSSAP Fund).

12 **3 Subsection 26(1)**

13 Repeal the subsection, substitute:

14 (1) Subject to this section, neither:

15 (a) the Board (in so far as it performs functions, or exercises
16 powers, in relation to the Public Sector Superannuation
17 Scheme or the PSS Fund); nor

18 (b) the PSS Fund;

19 are subject to:

20 (c) taxation under a law of the Commonwealth other than:

21 (i) the *Income Tax Assessment Act 1936*; or

22 (ii) the *Income Tax Assessment Act 1997*; or

23 (iii) the *Superannuation Contributions Tax (Assessment and*
24 *Collection) Act 1997*; or

25 (d) taxation under a law of a State or Territory, if the
26 Commonwealth is not subject to the taxation.

27 **4 Transitional—section 26 of the *Superannuation Act 1990***

28 The amendment of section 26 of the *Superannuation Act 1990* made by
29 this Part does not affect the continuity of any regulations made for the
30 purposes of subsection 26(3) of that Act before the commencement of
31 this item.

32 **5 Paragraph 28(1)(a)**

1 After “functions”, insert “in relation to the Public Sector
2 Superannuation Scheme and the PSS Fund”.

3 **6 Subsection 28(4)**

4 After “functions”, insert “in relation to the Public Sector
5 Superannuation Scheme and the PSS Fund”.

6 **7 At the end of subsection 29(1)**

7 Add “in relation to the Public Sector Superannuation Scheme”.

8 **8 Subsection 43(3)**

9 After “demand”, insert “in relation to this Act, the regulations or the
10 Trust Deed”.

1

2 **Part 2—Amendments relating to membership of the**
3 **Public Sector Superannuation Scheme**

4 **9 Section 3**

5 Insert:

6 *PSS invalidity pensioner* means a person who is an invalidity
7 pensioner as defined by the Rules.

8 **10 Subsection 6(1)**

9 Omit “subsection (2)”, substitute “subsections (2) and (4)”.

10 **11 Subsection 6(1)**

11 Omit “by force of this section”, substitute “by force of this subsection”.

12 **12 Subparagraph 6(1)(e)(i)**

13 Omit “an invalidity pensioner within the meaning of the Rules”,
14 substitute “a PSS invalidity pensioner”.

15 **13 Subparagraph 6(1)(e)(ia)**

16 Omit “an invalidity pensioner”, substitute “a PSS invalidity pensioner”.

17 **14 Subsection 6(2)**

18 After “not a member of the Public Sector Superannuation Scheme”,
19 insert “by force of that subsection”.

20 **15 At the end of section 6**

21 Add:

22 *Closure of Public Sector Superannuation Scheme*

23 (4) Despite subsection (1), a person does not become a member of the
24 Public Sector Superannuation Scheme by force of that subsection
25 at a particular time (the *relevant time*) on or after 1 July 2005
26 unless:

27 (a) at the relevant time, the person is already a member of the
28 Public Sector Superannuation Scheme; or

- 1 (b) at the relevant time, the person is a former member of the
2 Public Sector Superannuation Scheme in respect of whom a
3 preserved benefit under that scheme has not yet been paid; or
4 (c) at the relevant time, the person is a PSS invalidity pensioner;
5 or
6 (d) the following conditions are satisfied:
7 (i) at the end of 30 June 2005, the person was the holder of
8 a statutory office (other than the holder of such an office
9 to whom paragraph (1)(e) or (f) applies);
10 (ii) the person has made an election under section 7 in
11 relation to that office;
12 (iii) the election was made during a term of appointment that
13 included 30 June 2005;
14 (iv) at the relevant time, the person is the holder of that
15 office; or
16 (e) the following conditions are satisfied:
17 (i) at the end of 30 June 2005, the person was a temporary
18 employee in relation to particular employment (other
19 than a temporary employee to whom paragraph (1)(e) or
20 (f) applies);
21 (ii) the person has made an election under section 8 in
22 relation to that employment;
23 (iii) the election has taken effect at or before the relevant
24 time;
25 (iv) if the person's employment is for a fixed term—the
26 election was made during a term of employment that
27 included 30 June 2005, and the relevant time occurs in
28 that term;
29 (v) if the person's employment is not for a fixed term—the
30 election was made during a period of employment that
31 included 30 June 2005, and the relevant time occurs in
32 that period of employment; or
33 (f) the following conditions are satisfied:
34 (i) on a particular date before 1 July 2005, the person was a
35 temporary employee (other than a temporary employee
36 to whom paragraph (1)(e) or (f) applies);
37 (ii) on that date, the person made an election under
38 section 8 in relation to that employment;
-

Schedule 1 Amendment of the Superannuation Act 1990

Part 2 Amendments relating to membership of the Public Sector Superannuation Scheme

-
- 1 (iii) the election has taken effect at or before the relevant
2 time;
- 3 (iv) if the person's employment is for a fixed term—the
4 relevant time occurs in that term;
- 5 (v) if the person's employment is not for a fixed term—the
6 relevant time occurs in that period of employment; or
- 7 (g) on or after 1 July 2005, the person makes a declaration and
8 election under section 244 of the *Superannuation Act 1976*.

9 Note: Paragraph (a) would cover, for example, a person who is already a
10 member of the Public Sector Superannuation Scheme in respect of a
11 different instance of employment or another office.

12 *Special category of Public Sector Superannuation Scheme*
13 *membership*

- 14 (5) Subject to subsection (6), a person is, by force of this subsection, a
15 member of the Public Sector Superannuation Scheme at a
16 particular time (the *relevant time*) on or after 1 July 2006 if:
- 17 (a) the person is not a member of that scheme by force of
18 subsection (1); and
- 19 (b) at the relevant time:
- 20 (i) the person is an APS employee; or
- 21 (ii) the person is specified in a written determination made
22 by the Minister under this subparagraph; and
- 23 (c) the person became an APS employee or a person covered by
24 the determination, as the case may be, on or after 1 July
25 2006; and
- 26 (d) immediately before the person became an APS employee or a
27 person covered by the determination, as the case may be:
- 28 (i) the person was a former member of the Public Sector
29 Superannuation Scheme in respect of whom a preserved
30 benefit under that scheme has not yet been paid; or
- 31 (ii) the person was a PSS invalidity pensioner; or
- 32 (iii) the person was covered by paragraph (2)(ba); and
- 33 (e) at the relevant time, there is no chosen fund for the person
34 (within the meaning of Part 3A of the *Superannuation*
35 *Guarantee (Administration) Act 1992*); and
- 36 (f) assuming that:
- 37 (i) the person were to become a member of the Public
38 Sector Superannuation Scheme; and

- 1 (ii) the person's employer (within the meaning of the
2 *Superannuation Guarantee (Administration) Act 1992*)
3 were to make a contribution to the Public Sector
4 Superannuation Scheme at the relevant time for the
5 benefit of the person;
6 the employer would rely on subsection 32C(2) or (6) of that
7 Act to satisfy the choice of fund requirements in relation to
8 the contribution.

9 Note: For specification by class, see subsection 13(3) of the *Legislative*
10 *Instruments Act 2003*.

- 11 (6) Despite subsection (5), a person is not a member of the Public
12 Sector Superannuation Scheme by force of that subsection if the
13 person is:
14 (a) an eligible employee for the purposes of the *Superannuation*
15 *Act 1976*; or
16 (b) a person to whom the *Judges' Pensions Act 1968* applies; or
17 (c) covered by a declaration under paragraph (2)(c); or
18 (d) specified in a written determination made by the Minister
19 under this paragraph.
20 (7) A determination under subparagraph (5)(b)(ii) or paragraph (6)(d)
21 is a legislative instrument for the purposes of the *Legislative*
22 *Instruments Act 2003*.
23 (8) Despite anything in section 44 of the *Legislative Instruments Act*
24 *2003*, section 42 of that Act applies to an instrument under
25 subparagraph (5)(b)(ii) or paragraph (6)(d) of this section.

26 **16 At the end of paragraph 19(1)(c)**

27 Add "or subparagraph 6(5)(b)(ii)".

28 **17 Subsection 35(4) (at the end of paragraph (b) of the**
29 **definition of *declared authority*)**

30 Add "or subparagraph 6(5)(b)(ii)".

31 **18 At the end of paragraph 36(d)**

32 Add "or subparagraph 6(5)(b)(ii)".

1

2 **Part 3—Technical amendment**

3 **19 Section 25**

4 Omit “*Trustee Act 1957*”, substitute “*Trustee Act 1925*”.

1
2 **Schedule 2—Amendment of the**
3 **Superannuation Guarantee**
4 **(Administration) Act 1992**
5

6 **1 Subsection 6(1)**

7 Insert:

8 *PSSAP* means the Public Sector Superannuation Accumulation
9 Plan within the meaning of the *Superannuation Act 2005*.

10 **2 After subsection 32C(4)**

11 Insert:

12 *Contributions to PSSAP*

13 (4A) A contribution to a fund by an employer for the benefit of an
14 employee at a particular time is also made in compliance with the
15 choice of fund requirements if the contribution is made to PSSAP.
16 This subsection ceases to have effect on 1 July 2006.

1
2 **Schedule 3—Amendment of the**
3 **Superannuation (Productivity Benefit)**
4 **Act 1988**
5

6 **1 Subsection 3(1)**

7 Insert:

8 *PSSAP* means the Public Sector Superannuation Accumulation
9 Plan within the meaning of the *Superannuation Act 2005*.

10 **2 Subsection 3(1) (at the end of the definition of *qualified***
11 ***employee*)**

12 Add:

13 Note 1: See also section 3AA (closure of productivity benefit scheme from
14 1 July 2006).

15 Note 2: See also section 3AB (modification of productivity benefit scheme
16 from 1 July 2005).

17 **3 After section 3**

18 Insert:

19 **3AA Closure of productivity benefit scheme from 1 July 2006**

20 (1) This section applies to a person if, assuming that this section had
21 not been enacted, the person would have become a qualified
22 employee on or after 1 July 2006.

23 (2) The person is not a qualified employee on a day that occurs on or
24 after 1 July 2006.

25 (3) Subsection (2) has effect despite anything in any other provision of
26 this Act.

27 **3AB Modification of productivity benefit scheme from 1 July 2005**

28 (1) This section applies if:

29 (a) at a particular time (the *PSSAP cessation time*) during the
30 financial year beginning on 1 July 2005, a person ceased to
31 be an ordinary employer-sponsored member of PSSAP; and

- 1 (b) immediately before the PSSAP cessation time:
- 2 (i) the person was in particular employment or held a
- 3 particular statutory office (within the meaning of the
- 4 *Superannuation Act 2005*); and
- 5 (ii) the person was eligible to be a member of PSSAP
- 6 because of that employment or holding that office; and
- 7 (iii) assuming that the person's employer (within the
- 8 meaning of the *Superannuation Guarantee*
- 9 *(Administration) Act 1992*) had made a basic employer
- 10 contribution (within the meaning of the *Superannuation*
- 11 *Act 2005*) to PSSAP for the benefit of the person, the
- 12 employer would have relied on subsection 32C(2), (4A)
- 13 or (6) of the *Superannuation Guarantee*
- 14 *(Administration) Act 1992* to satisfy the choice of fund
- 15 requirements in relation to the contribution; and
- 16 (c) at a time after the PSSAP cessation time:
- 17 (i) the person is in that employment or held that office; and
- 18 (ii) the person is eligible to be a member of PSSAP because
- 19 of that employment or holding that office; and
- 20 (iii) the person is a member of a fund (within the meaning of
- 21 Part 3A of the *Superannuation Guarantee*
- 22 *(Administration) Act 1992*) other than PSSAP; and
- 23 (iv) the person's employer (within the meaning of the
- 24 *Superannuation Guarantee (Administration) Act 1992*)
- 25 makes a contribution to that fund for the benefit of the
- 26 person; and
- 27 (v) the person's employer (within the meaning of the
- 28 *Superannuation Guarantee (Administration) Act 1992*)
- 29 would rely on subsection 32C(1), (2) or (6) of that Act
- 30 to satisfy the choice of fund requirements in relation to
- 31 that contribution.
- 32 (2) The person is not a qualified employee after the PSSAP cessation
- 33 time.
- 34 (3) Subsection (2) has effect despite anything in any other provision of
- 35 this Act.

1
2 **Schedule 4—Amendment of the**
3 **Superannuation Benefits (Supervisory**
4 **Mechanisms) Act 1990**
5

6 **1 Subsection 3(1) (after paragraph (e) of the definition of**
7 **relevant body)**

8 Insert:

- 9 (ea) an approved authority for the purposes of the *Superannuation*
10 *Act 2005*; or

11 **2 Subsection 3(1) (subparagraph (a)(i) of the definition of**
12 **relevant subsidiary)**

13 After “*Superannuation Act 1990*”, insert “or described in paragraph
14 8(3)(a), (b), (c) or (d) of the *Superannuation Act 2005*”.

15 **3 Subsection 3(1) (definition of superannuation benefits)**

16 Omit “or the *Superannuation Act 1990*”, substitute “, the
17 *Superannuation Act 1990* or the *Superannuation Act 2005*”.

18 **4 After subsection 6(1)**

19 Insert:

- 20 (1A) Despite subsection (1), the prescribed requirements for the
21 provision of superannuation benefits under a superannuation
22 arrangement have no effect to the extent (if any) that compliance
23 with those requirements could result in:
- 24 (a) an employer (within the meaning of the *Superannuation*
25 *Guarantee (Administration) Act 1992*) becoming liable to
26 pay superannuation guarantee charge; or
 - 27 (b) a Commonwealth Department (within the meaning of
28 section 5 of the *Superannuation Guarantee (Administration)*
29 *Act 1992*) becoming notionally liable to pay superannuation
30 guarantee charge in accordance with subsection 5(2) of that
31 Act; or
 - 32 (c) an untaxable Commonwealth authority (within the meaning
33 of section 5 of the *Superannuation Guarantee*
34 *(Administration) Act 1992*) becoming notionally liable to pay

1 superannuation guarantee charge in accordance with
2 subsection 5(2A) of that Act.

3 **5 Subsection 6(6)**

4 After “this section”, insert “(other than subsection (1A))”.

5 **6 Paragraphs 8(a) and (b)**

6 After “*Superannuation Act 1990*”, insert “, the *Superannuation Act*
7 *2005*”.

1
2 **Schedule 5—Amendment of the**
3 **Governor-General Act 1974**
4

5 **1 After section 4A**

6 Insert:

7 **4AA Benefit payable where Governor-General or surviving spouse**
8 **dies on or after 1 July 2006**

9 *Scope*

10 (1) This section applies if:

- 11 (a) a person who is, or has previously been, the
12 Governor-General dies on or after 1 July 2006 without
13 leaving a spouse; or
14 (b) a person who is, or has previously been, the
15 Governor-General has died leaving a spouse or spouses and:
16 (i) if there was only one spouse—that spouse dies on or
17 after 1 July 2006; or
18 (ii) if there was more than one spouse—both or all of the
19 spouses have died and the death of the last surviving
20 spouse occurs on or after 1 July 2006;

21 and, on the last day on which the person held office as
22 Governor-General, the person was not a qualified employee
23 (within the meaning of the *Superannuation (Productivity Benefit)*
24 *Act 1988*).

25 *Benefit*

26 (2) Subject to subsection (3), there is payable to the personal
27 representative of the person an amount of benefit equal to the sum
28 of the following amounts:

- 29 (a) the total of the minimum amounts that the Commonwealth
30 would have had to contribute to a complying superannuation
31 fund or scheme for the benefit of the person in order to avoid
32 having any individual superannuation guarantee shortfalls in
33 respect of the person if it were assumed that:
34 (i) the person was an employee of the Commonwealth
35 (within the meaning of the *Superannuation Guarantee*

1 (10) Subsection (9) does not limit the application of subsection 33(3) of
2 the *Acts Interpretation Act 1901* to other instruments under this
3 Act.

4 (11) A determination under subsection (6) is a legislative instrument for
5 the purposes of the *Legislative Instruments Act 2003*.

6 (12) Despite anything in section 44 of the *Legislative Instruments Act*
7 *2003*, section 42 of that Act applies to a determination under
8 subsection (6) of this section.

9 *Definitions*

10 (13) In this section:

11 ***complying superannuation fund or scheme*** has the same meaning
12 as in the *Superannuation Guarantee (Administration) Act 1992*.

13 ***individual superannuation guarantee shortfall*** has the same
14 meaning as in the *Superannuation Guarantee (Administration) Act*
15 *1992*.

1
2 **Schedule 6—Amendment of the Judges’**
3 **Pensions Act 1968**
4

5 **1 After section 12**

6 Insert:

7 **12A Benefit payable where Judge ceases to hold office or dies on or**
8 **after 1 July 2006**

9 *Scope*

10 (1) This section applies if:

- 11 (a) a person who is a Judge ceases otherwise than by death to be
12 a Judge on or after 1 July 2006 and no pension is payable to
13 the person or to a spouse or an eligible child of the person; or
14 (b) a person who is, or has previously been, a Judge dies on or
15 after 1 July 2006 without leaving a spouse or eligible child;
16 or
17 (c) a person who is, or has previously been, a Judge has died
18 leaving a spouse or spouses or an eligible child or eligible
19 children and:
20 (i) the pension or pensions payable to the spouse or
21 spouses or the child or children have ceased to be
22 payable; and
23 (ii) the last such pension that ceased to be payable so ceased
24 on or after 1 July 2006;

25 and, on the last day on which the person held office as a Judge, the
26 person was not a qualified employee (within the meaning of the
27 *Superannuation (Productivity Benefit) Act 1988*).

28 *Benefit*

- 29 (2) Subject to subsection (3), there is payable to the person or, if the
30 person has died, to the personal representative of the person an
31 amount of benefit equal to the sum of the following amounts:
32 (a) the total of the minimum amounts that the Commonwealth
33 would have had to contribute to a complying superannuation
34 fund or scheme for the benefit of the person in order to avoid

- 1 having any individual superannuation guarantee shortfalls in
2 respect of the person if it were assumed that:
- 3 (i) the person was an employee of the Commonwealth
4 (within the meaning of the *Superannuation Guarantee*
5 *(Administration) Act 1992*) in his or her capacity as a
6 Judge and had never been an employee of the
7 Commonwealth (within the meaning of that Act) in any
8 other capacity; and
9 (ii) this Act had not been enacted; and
10 (iii) those contributions were made on a monthly basis;
- 11 (b) the interest that would have accrued on the contributions
12 covered by paragraph (a) if it were assumed that interest on
13 those contributions had accrued in accordance with the
14 method set out in a determination made by the Minister under
15 subsection (6).

16 *Personal representatives*

- 17 (3) If an amount of benefit is payable to the personal representative of
18 the person under subsection (2), that amount is to be reduced by
19 the sum of the amounts of the pensions (if any) that were paid to
20 the person or any spouse or eligible child of the person under this
21 Act.
- 22 (4) If an amount of benefit is payable under subsection (2) to the
23 personal representative of the person and no personal
24 representative can be found, the amount is to be paid to any
25 individual or individuals that the Minister determines.

26 *Appropriation*

- 27 (5) A benefit under subsection (2) is payable out of the Consolidated
28 Revenue Fund, which is appropriated accordingly.

29 *Interest method determination*

- 30 (6) The Minister must, by writing, determine a method for the
31 purposes of paragraph (2)(b).
- 32 (7) A method determined under subsection (6) may provide for
33 different interest rates for different periods.

- 1 (8) A method determined under subsection (6) may be expressed to
2 relate to a period that began before the determination was made.
- 3 (9) A determination under subsection (6) takes effect on the later of
4 the following:
5 (a) the day after the 15th sitting day of the House of
6 Representatives after a copy of the determination is tabled in
7 that House;
8 (b) the day after the 15th sitting day of the Senate after a copy of
9 the determination is tabled in the Senate.
- 10 (10) The Minister must cause a copy of a determination under
11 subsection (6) to be tabled in each House of the Parliament within
12 15 sitting days of that House after the determination is made.
- 13 (11) If either House of the Parliament, within 15 sitting days of that
14 House after a copy of a determination under subsection (6) has
15 been tabled in that House, passes a resolution disapproving of the
16 determination, the determination does not come into operation.
- 17 (12) A determination under subsection (6) may be varied, but not
18 revoked, in accordance with subsection 33(3) of the *Acts*
19 *Interpretation Act 1901*.
- 20 (13) Subsection (12) does not limit the application of subsection 33(3)
21 of the *Acts Interpretation Act 1901* to other instruments under this
22 Act.
- 23 (14) A determination under subsection (6) is not a legislative instrument
24 for the purposes of the *Legislative Instruments Act 2003*.
- 25 (15) The Minister must not exercise a power conferred by this section in
26 a manner that is inconsistent with paragraph 72(iii) of the
27 Constitution.
- 28 *Definitions*
- 29 (16) In this section:
30 ***complying superannuation fund or scheme*** has the same meaning
31 as in the *Superannuation Guarantee (Administration) Act 1992*.

1 *individual superannuation guarantee shortfall* has the same
2 meaning as in the *Superannuation Guarantee (Administration) Act*
3 *1992*.

1
2
3

Schedule 7—Amendment of other Acts

4

Income Tax Assessment Act 1936

5

1 At the end of subsection 24AJ(1)

6

Add:

7

; (l) any payment made under a scheme established by or under
the *Superannuation Act 2005*.

8

9

Income Tax Assessment Act 1997

10

2 At the end of subsection 55-5(1)

11

Add:

12

; (l) *Superannuation Act 2005*.

1
2 **Schedule 8—Amendment of the Trust Deed of**
3 **the Public Sector Superannuation**
4 **Scheme**
5

6 **1 At the end of clause 1**

7 Add:

8 1.5 In this Deed “PSS functions” of the Board means the functions set
9 out in subclause 3.1.

10 1.6 In this Deed “PSS powers” of the Board means the powers set out
11 in subclause 3.2.

12 **2 Subclause 3.1**

13 Omit “are to administer the Public Sector Superannuation Scheme”,
14 substitute “in relation to the Public Sector Superannuation Scheme and
15 the PSS Fund are to administer the scheme”.

16 **3 Subclause 3.2**

17 Before “functions”, insert “PSS”.

18 **4 Subclause 3.2A**

19 Omit “functions and powers”, insert “PSS functions and PSS powers”.

20 **5 Subclause 3.3**

21 Omit “functions and powers” (first occurring), substitute “PSS
22 functions and PSS powers”.