

2013-2014-2015

The Parliament of the  
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

*Presented and read a first time*

**Governance of Australian Government  
Superannuation Schemes Legislation  
Amendment Bill 2015**

**No.     , 2015**

*(Finance)*

**A Bill for an Act to amend the law relating to  
superannuation, and for related purposes**



---

## Contents

1	Short title.....	1
2	Commencement.....	1
3	Schedules.....	2
<b>Schedule 1—Amendments and repeals relating to the merger of CSC and ComSuper</b>		<b>3</b>
Part 1—Amendment of the Governance of Australian Government Superannuation Schemes Act 2011		3
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>		3
Part 2—Consequential amendments		8
<i>Defence Force Retirement and Death Benefits Act 1973</i>		8
<i>Military Superannuation and Benefits Act 1991</i>		10
<i>Papua New Guinea (Staffing Assistance) Act 1973</i>		12
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws— Superannuation) Act 2008</i>		13
<i>Superannuation Act 1976</i>		16
<i>Superannuation Act 1990</i>		18
<i>Superannuation Act 2005</i>		20
Part 3—Repeal of the ComSuper Act 2011		21
<i>ComSuper Act 2011</i>		21
<b>Schedule 2—Transitional provisions relating to the merger of CSC and ComSuper</b>		<b>22</b>
Part 1—Preliminary		22
Part 2—Assets, liabilities and legal proceedings		24
Part 3—References to, and things done by or in relation to, ComSuper		27
Part 4—The CEO of ComSuper and the staff of ComSuper and CSC		29
Division 1—The CEO of ComSuper		29

---

Division 2—The staff of ComSuper and CSC	29
Division 3—Transfer of business	31
Part 5—Reporting	33
Part 6—Miscellaneous	34
Part 7—Rules	36
<b>Schedule 3—Amendments relating to payment of administration fees</b>	38
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	38
<i>Superannuation Act 2005</i>	38



1

---

**Commencement information**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedules 1 to 3	A day or days to be fixed by Proclamation. However, if any of the provisions do not commence within the period of 6 months beginning on the day this Act receives the Royal Assent, they commence on the day after the end of that period.	

2

3

4

Note: This table relates only to the provisions of this Act as originally enacted.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

5

6

7

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

8

### **3 Schedules**

9

10

11

12

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

1 **Schedule 1—Amendments and repeals**  
2 **relating to the merger of CSC and**  
3 **ComSuper**

4 **Part 1—Amendment of the Governance of Australian**  
5 **Government Superannuation Schemes Act**  
6 **2011**

7 *Governance of Australian Government Superannuation*  
8 *Schemes Act 2011*

9 **1 Section 4**

10 Insert:

11 *Account* means the CSC Special Account established by  
12 section 29E.

13 **2 At the end of Division 1 of Part 3**

14 Add:

15 **29A Making payments on behalf of the Commonwealth**

16 CSC may, on behalf of the Commonwealth, make payments under:

- 17 (a) each Act administered by CSC; and  
18 (b) section 4 of the *Same-Sex Relationships (Equal Treatment in*  
19 *Commonwealth Laws—Superannuation) Act 2008*.

20 **29B Receiving payments or other amounts on behalf of the**  
21 **Commonwealth**

22 CSC may, on behalf of the Commonwealth, receive:

- 23 (a) payments of amounts that are payable to the Commonwealth  
24 under each Act administered by CSC; and  
25 (b) other amounts related to each Act administered by CSC.

1 **29C Recovering debts owing to the Commonwealth**

2 Rules made for the purposes of the *Public Governance,*  
3 *Performance and Accountability Act 2013* in relation to recovery  
4 of debts owing to the Commonwealth apply to CSC in the same  
5 way as those rules apply to a non-corporate Commonwealth entity  
6 (within the meaning of that Act).

7 **29D Instruments in relation to payments, other amounts or debts**

- 8 (1) The Minister may, by legislative instrument, provide in relation to  
9 the performance of CSC's functions in relation to payments, other  
10 amounts or debts referred to in any of sections 29A to 29C.
- 11 (2) Before making an instrument, the Minister must consult the Board  
12 on the instrument.
- 13 (3) Subsection (1) does not apply to the extent that:  
14 (a) an instrument relates to CSC's obligations as a trustee under  
15 a law of the Commonwealth, except to the extent permitted  
16 by such a law; or  
17 (b) an instrument is inconsistent with the Board's performance of  
18 functions or exercise of powers under the *Public*  
19 *Governance, Performance and Accountability Act 2013*  
20 (including under rules made for the purposes of that Act in  
21 relation to recovery of debts owing to the Commonwealth).

22 **Division 1A—CSC Special Account**

23 **29E CSC Special Account**

- 24 (1) The CSC Special Account is established by this section.
- 25 (2) The Account is a special account for the purposes of the *Public*  
26 *Governance, Performance and Accountability Act 2013*.

27 **29F Credits to the Account**

28 There must be credited to the Account amounts equal to all money  
29 received from any person for the purposes of the Account.





- 1 (a) as provided by this section; or  
2 (b) under a law prescribed by the regulations.
- 3 (2) CSC is not subject to taxation under a law of a State or Territory,  
4 except under a law prescribed by the regulations.

5 *CSC subject to taxation—income tax*

- 6 (3) CSC is subject to taxation under the *Income Tax Assessment Act*  
7 *1936* and the *Income Tax Assessment Act 1997*, except in relation  
8 to:  
9 (a) any payment to CSC in relation to which an amount is  
10 debited from the Account; or  
11 (b) any payment to CSC of money appropriated by the  
12 Parliament for the purposes of CSC.

13 *CSC subject to taxation—goods and services tax*

- 14 (4) CSC is subject to taxation under the *A New Tax System (Goods and*  
15 *Services Tax) Act 1999*.

16 *CSC subject to taxation—fringe benefits tax*

- 17 (5) CSC is subject to taxation under the *Fringe Benefits Tax*  
18 *Assessment Act 1986*.

19 **4 Paragraph 34(1)(b)**

20 Omit “, which is appropriated accordingly”.

21 **5 At the end of subsection 34(1)**

22 Add:

23 Note: The CSC Special Account is debited when the remuneration and  
24 allowances are paid out of the Consolidated Revenue Fund (see  
25 paragraph 29G(2)(b)).

26 **6 Paragraph 34(2)(b)**

27 Omit “, which is appropriated accordingly”.

28 **7 At the end of subsection 34(2)**

29 Add:

---

1 Note: The CSC Special Account is debited when the remuneration and  
2 allowances are paid out of the Consolidated Revenue Fund (see  
3 paragraph 29G(2)(b)).

4 **8 Paragraphs 36(1)(c) and (d)**

5 Repeal the paragraphs.

6 **9 Subsection 36(2)**

7 After “its delegates”, insert “(other than decisions relating to recovery  
8 of debts owing to the Commonwealth)”.

9 **10 Paragraph 36(3)(b)**

10 Omit “(c), (d)”.

11 **11 Subsection 36(4)**

12 Repeal the subsection.

13 **12 Subsection 36(5)**

14 Omit “(d)”.

15 **13 Section 37**

16 Repeal the section, substitute:

17 **37 Long service leave**

18 CSC is a public authority of the Commonwealth within the  
19 meaning of the *Long Service Leave (Commonwealth Employees)*  
20 *Act 1976*.

1 **Part 2—Consequential amendments**

2 ***Defence Force Retirement and Death Benefits Act 1973***

3 **14 Paragraph 124B(2)(b)**

4 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

5 **15 Subsection 124B(3)**

6 Omit “the Chief Executive Officer of ComSuper” (wherever occurring),  
7 substitute “the Board of CSC”.

8 **16 Application of amendments**

9 The amendments of section 124B of the *Defence Force Retirement and*  
10 *Death Benefits Act 1973* made by this Schedule apply in relation to any  
11 payments made under subsection 124B(1) of that Act, whether before or  
12 after this item commences.

13 **17 Paragraph 124C(1)(d)**

14 Omit “the Chief Executive Officer of ComSuper”, substitute “the chief  
15 executive officer (however described) of CSC”.

16 **18 Paragraph 124C(3)(b)**

17 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

18 **19 Application of amendment**

19 The amendment of subsection 124C(3) of the *Defence Force Retirement*  
20 *and Death Benefits Act 1973* made by this Schedule applies in relation  
21 to any payment made under subsection 124C(1) of that Act, whether  
22 before or after this item commences.

23 **20 Section 124D**

24 Repeal the section, substitute:

1 **124D Reports about recoverable payments and recoverable death**  
2 **payments**

- 3 (1) CSC must cause a report of the following information to be  
4 published, in such manner as the Board of CSC thinks fit:
- 5 (a) the number of payments that any employee of CSC was  
6 aware of that were made under subsection 124B(1) or  
7 124C(1) during the reporting period (see subsection (2) of  
8 this section);
  - 9 (b) the total amount of payments referred to in paragraph (a);
  - 10 (c) the number of payments made under subsection 124B(1) or  
11 124C(1) that any employee of CSC became aware of during  
12 the reporting period that were made during an earlier  
13 reporting period;
  - 14 (d) the total amount of payments referred to in paragraph (c);
  - 15 (e) for each payment referred to in paragraph (c)—the reporting  
16 period in which the payment was made.
- 17 (2) The *reporting period* is:
- 18 (a) a financial year; or
  - 19 (b) if a shorter recurring period is prescribed under  
20 paragraph (5)(a)—that period.
- 21 (3) A report is not required if no employee of CSC is aware of any  
22 payments referred to in paragraph (1)(a) or (c).

23 *When report must be provided*

- 24 (4) The report must be provided before the end of the following  
25 period:
- 26 (a) 4 months after the end of the reporting period;
  - 27 (b) if a lesser number of months has been prescribed for the  
28 reporting period under paragraph (5)(b)—that number of  
29 months after the end of the reporting period.

30 *Power to make legislative instruments*

- 31 (5) The Minister may, by legislative instrument, prescribe:  
32 (a) a period for the purposes of paragraph (2)(b); or

1 (b) a number of months for a reporting period for the purposes of  
2 paragraph (4)(b).

3 ***Military Superannuation and Benefits Act 1991***

4 **21 Paragraph 16B(2)(b)**

5 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

6 **22 Subsection 16B(3)**

7 Omit “the Chief Executive Officer of ComSuper” (wherever occurring),  
8 substitute “the Board of CSC”.

9 **23 Application of amendments**

10 The amendments of section 16B of the *Military Superannuation and*  
11 *Benefits Act 1991* made by this Schedule apply in relation to any  
12 payments made under subsection 16B(1) of that Act, whether before or  
13 after this item commences.

14 **24 Paragraph 16C(1)(d)**

15 Omit “the Chief Executive Officer of ComSuper”, substitute “the chief  
16 executive officer (however described) of CSC”.

17 **25 Paragraph 16C(3)(b)**

18 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

19 **26 Application of amendment**

20 The amendment of subsection 16C(3) of the *Military Superannuation*  
21 *and Benefits Act 1991* made by this Schedule applies in relation to any  
22 payment made under subsection 16C(1) of that Act, whether before or  
23 after this item commences.

24 **27 Section 16D**

25 Repeal the section, substitute:

1 **16D Reports about recoverable payments and recoverable death**  
2 **payments**

- 3 (1) CSC must cause a report of the following information to be  
4 published, in such manner as the Board of CSC thinks fit:
- 5 (a) the number of payments that any employee of CSC was  
6 aware of that were made under subsection 16B(1) or 16C(1)  
7 during the reporting period (see subsection (2) of this  
8 section);
  - 9 (b) the total amount of payments referred to in paragraph (a);
  - 10 (c) the number of payments made under subsection 16B(1) or  
11 16C(1) that any employee of CSC became aware of during  
12 the reporting period that were made during an earlier  
13 reporting period;
  - 14 (d) the total amount of payments referred to in paragraph (c);
  - 15 (e) for each payment referred to in paragraph (c)—the reporting  
16 period in which the payment was made.
- 17 (2) The *reporting period* is:
- 18 (a) a financial year; or
  - 19 (b) if a shorter recurring period is prescribed under  
20 paragraph (5)(a)—that period.
- 21 (3) A report is not required if no employee of CSC is aware of any  
22 payments referred to in paragraph (1)(a) or (c).

23 *When report must be provided*

- 24 (4) The report must be provided before the end of the following  
25 period:
- 26 (a) 4 months after the end of the reporting period;
  - 27 (b) if a lesser number of months has been prescribed for the  
28 reporting period under paragraph (5)(b)—that number of  
29 months after the end of the reporting period.

30 *Power to make legislative instruments*

- 31 (5) The Minister may, by legislative instrument, prescribe:  
32 (a) a period for the purposes of paragraph (2)(b); or

1 (b) a number of months for a reporting period for the purposes of  
2 paragraph (4)(b).

3 **28 Paragraph 51(c)**

4 Repeal the paragraph.

5 ***Papua New Guinea (Staffing Assistance) Act 1973***

6 **29 Paragraph 62B(1)(d)**

7 Omit “the Chief Executive Officer of ComSuper”, substitute “the chief  
8 executive officer (however described) of CSC”.

9 **30 Paragraph 62B(3)(b)**

10 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

11 **31 Application of amendment**

12 The amendment of subsection 62B(3) of the *Papua New Guinea*  
13 *(Staffing Assistance) Act 1973* made by this Schedule applies in relation  
14 to any payment made under subsection 62B(1) of that Act, whether  
15 before or after this item commences.

16 **32 Section 62C**

17 Repeal the section, substitute:

18 **62C Reports about recoverable death payments**

- 19 (1) CSC must cause a report of the following information to be  
20 published, in such manner as the Board of CSC thinks fit:
- 21 (a) the number of payments that any employee of CSC was  
22 aware of that were made under subsection 62B(1) during the  
23 reporting period (see subsection (2) of this section);
  - 24 (b) the total amount of payments referred to in paragraph (a);
  - 25 (c) the number of payments made under subsection 62B(1) that  
26 any employee of CSC became aware of during the reporting  
27 period that were made during an earlier reporting period;
  - 28 (d) the total amount of payments referred to in paragraph (c);
  - 29 (e) for each payment referred to in paragraph (c)—the reporting  
30 period in which the payment was made.



- 1 (2) The *reporting period* is:  
2 (a) a financial year; or  
3 (b) if a shorter recurring period is prescribed under  
4 paragraph (5)(a)—that period.
- 5 (3) A report is not required if no employee of CSC is aware of any  
6 payments referred to in paragraph (1)(a) or (c).

7 *When report must be provided*

- 8 (4) The report must be provided before the end of the following  
9 period:  
10 (a) 4 months after the end of the reporting period;  
11 (b) if a lesser number of months has been prescribed for the  
12 reporting period under paragraph (5)(b)—that number of  
13 months after the end of the reporting period.

14 *Power to make legislative instruments*

- 15 (5) The Minister may, by legislative instrument, prescribe:  
16 (a) a period for the purposes of paragraph (2)(b); or  
17 (b) a number of months for a reporting period for the purposes of  
18 paragraph (4)(b).

19 ***Same-Sex Relationships (Equal Treatment in***  
20 ***Commonwealth Laws—Superannuation) Act 2008***

21 **33 Subsection 4(9) (definition of *Finance Minister*)**

22 Omit “*Financial Management and Accountability Act 1997*”, substitute  
23 “*Public Governance, Performance and Accountability Act 2013*”.

24 **34 Paragraph 5(2)(b)**

25 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

26 **35 Subsection 5(2) (note)**

27 Repeal the note.

1 **36 Subsection 5(3)**

2 Omit “the Chief Executive Officer of ComSuper” (wherever occurring),  
3 substitute “the Board of CSC”.

4 **37 Subsection 5(3) (note)**

5 Repeal the note.

6 **38 Application of amendments**

7 The amendments of section 5 of the *Same-Sex Relationships (Equal*  
8 *Treatment in Commonwealth Laws—Superannuation) Act 2008* made  
9 by this Schedule apply in relation to any payments made under  
10 subsection 5(1) of that Act, whether before or after this item  
11 commences.

12 **39 Paragraph 6(1)(d)**

13 Omit “the Chief Executive Officer of ComSuper”, substitute “the chief  
14 executive officer (however described) of CSC”.

15 **40 Paragraph 6(3)(b)**

16 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

17 **41 Subsection 6(3) (note)**

18 Repeal the note.

19 **42 Application of amendments**

20 The amendments of subsection 6(3) of the *Same-Sex Relationships*  
21 *(Equal Treatment in Commonwealth Laws—Superannuation) Act 2008*  
22 made by this Schedule apply in relation to any payment made under  
23 subsection 6(1) of that Act, whether before or after this item  
24 commences.

25 **43 Section 7**

26 Repeal the section, substitute:

1 **7 Reports about recoverable payments and recoverable death**  
2 **payments**

- 3 (1) CSC must cause a report of the following information to be  
4 published, in such manner as the Board of CSC thinks fit:
- 5 (a) the number of payments that any employee of CSC was  
6 aware of that were made under subsection 5(1) or 6(1) during  
7 the reporting period (see subsection (2) of this section);
  - 8 (b) the total amount of payments referred to in paragraph (a);
  - 9 (c) the number of payments made under subsection 5(1) or 6(1)  
10 that any employee of CSC became aware of during the  
11 reporting period that were made during an earlier reporting  
12 period;
  - 13 (d) the total amount of payments referred to in paragraph (c);
  - 14 (e) for each payment referred to in paragraph (c)—the reporting  
15 period in which the payment was made.
- 16 (2) The *reporting period* is:
- 17 (a) a financial year; or
  - 18 (b) if a shorter recurring period is prescribed under  
19 paragraph (5)(a)—that period.
- 20 (3) A report is not required if no employee of CSC is aware of any  
21 payments referred to in paragraph (1)(a) or (c).

22 *When report must be provided*

- 23 (4) The report must be provided before the end of the following  
24 period:
- 25 (a) 4 months after the end of the reporting period;
  - 26 (b) if a lesser number of months has been prescribed for the  
27 reporting period under paragraph (5)(b)—that number of  
28 months after the end of the reporting period.

29 *Power to make legislative instruments*

- 30 (5) The Minister administering the *Public Governance, Performance*  
31 *and Accountability Act 2013* may, by legislative instrument,  
32 prescribe:  
33 (a) a period for the purposes of paragraph (2)(b); or

1 (b) a number of months for a reporting period for the purposes of  
2 paragraph (4)(b).

3 ***Superannuation Act 1976***

4 **44 Paragraph 156B(2)(b)**

5 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

6 **45 Subsection 156B(3)**

7 Omit “the Chief Executive Officer of ComSuper” (wherever occurring),  
8 substitute “the Board of CSC”.

9 **46 Application of amendments**

10 The amendments of section 156B of the *Superannuation Act 1976* apply  
11 in relation to any payments made under subsection 156B(1) of that Act,  
12 whether before or after this item commences.

13 **47 Paragraph 156C(1)(d)**

14 Omit “the Chief Executive Officer of ComSuper”, substitute “the chief  
15 executive officer (however described) of CSC”.

16 **48 Paragraph 156C(3)(b)**

17 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

18 **49 Application of amendment**

19 The amendment of subsection 156C(3) of the *Superannuation Act 1976*  
20 applies in relation to any payment made under subsection 156C(1) of  
21 that Act, whether before or after this item commences.

22 **50 Section 156D**

23 Repeal the section, substitute:

24 **156D Reports about recoverable payments and recoverable death**  
25 **payments**

26 (1) CSC must cause a report of the following information to be  
27 published, in such manner as the Board of CSC thinks fit:

- 1 (a) the number of payments that any employee of CSC was  
2 aware of that were made under subsection 156B(1) or  
3 156C(1) during the reporting period (see subsection (2) of  
4 this section);  
5 (b) the total amount of payments referred to in paragraph (a);  
6 (c) the number of payments made under subsection 156B(1) or  
7 156C(1) that any employee of CSC became aware of during  
8 the reporting period that were made during an earlier  
9 reporting period;  
10 (d) the total amount of payments referred to in paragraph (c);  
11 (e) for each payment referred to in paragraph (c)—the reporting  
12 period in which the payment was made.
- 13 (2) The *reporting period* is:  
14 (a) a financial year; or  
15 (b) if a shorter recurring period is prescribed under  
16 paragraph (5)(a)—that period.
- 17 (3) A report is not required if no employee of CSC is aware of any  
18 payments referred to in paragraph (1)(a) or (c).
- 19 *When report must be provided*
- 20 (4) The report must be provided before the end of the following  
21 period:  
22 (a) 4 months after the end of the reporting period;  
23 (b) if a lesser number of months has been prescribed for the  
24 reporting period under paragraph (5)(b)—that number of  
25 months after the end of the reporting period.
- 26 *Power to make legislative instruments*
- 27 (5) The Minister administering the *Public Governance, Performance*  
28 *and Accountability Act 2013* may, by legislative instrument,  
29 prescribe:  
30 (a) a period for the purposes of paragraph (2)(b); or  
31 (b) a number of months for a reporting period for the purposes of  
32 paragraph (4)(b).

1 **51 Paragraph 165(a)**

2 After “CSC”, insert “or an employee of CSC”.

3 **52 Paragraphs 165(c) and (d)**

4 Repeal the paragraphs.

5 ***Superannuation Act 1990***

6 **53 Paragraph 39A(2)(b)**

7 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

8 **54 Subsection 39A(3)**

9 Omit “the Chief Executive Officer of ComSuper” (wherever occurring),  
10 substitute “the Board of CSC”.

11 **55 Application of amendments**

12 The amendments of section 39A of the *Superannuation Act 1990* apply  
13 in relation to any payments made under subsection 39A(1) of that Act,  
14 whether before or after this item commences.

15 **56 Paragraph 39B(1)(d)**

16 Omit “the Chief Executive Officer of ComSuper”, substitute “the chief  
17 executive officer (however described) of CSC”.

18 **57 Paragraph 39B(3)(b)**

19 Omit “the Chief Executive Officer of ComSuper”, substitute “CSC”.

20 **58 Application of amendment**

21 The amendment of subsection 39B(3) of the *Superannuation Act 1990*  
22 applies in relation to any payment made under subsection 39B(1) of that  
23 Act, whether before or after this item commences.

24 **59 Section 39C**

25 Repeal the section, substitute:

1 **39C Reports about recoverable payments and recoverable death**  
2 **payments**

- 3 (1) CSC must cause a report of the following information to be  
4 published, in such manner as the Board of CSC thinks fit:
- 5 (a) the number of payments that any employee of CSC was  
6 aware of that were made under subsection 39A(1) or 39B(1)  
7 during the reporting period (see subsection (2) of this  
8 section);
  - 9 (b) the total amount of payments referred to in paragraph (a);
  - 10 (c) the number of payments made under subsection 39A(1) or  
11 39B(1) that any employee of CSC became aware of during  
12 the reporting period that were made during an earlier  
13 reporting period;
  - 14 (d) the total amount of payments referred to in paragraph (c);
  - 15 (e) for each payment referred to in paragraph (c)—the reporting  
16 period in which the payment was made.
- 17 (2) The *reporting period* is:
- 18 (a) a financial year; or
  - 19 (b) if a shorter recurring period is prescribed under  
20 paragraph (5)(a)—that period.
- 21 (3) A report is not required if no employee of CSC is aware of any  
22 payments referred to in paragraph (1)(a) or (c).

23 *When report must be provided*

- 24 (4) The report must be provided before the end of the following  
25 period:
- 26 (a) 4 months after the end of the reporting period;
  - 27 (b) if a lesser number of months has been prescribed for the  
28 reporting period under paragraph (5)(b)—that number of  
29 months after the end of the reporting period.

30 *Power to make legislative instruments*

- 31 (5) The Minister administering the *Public Governance, Performance*  
32 *and Accountability Act 2013* may, by legislative instrument,  
33 prescribe:

- 1 (a) a period for the purposes of paragraph (2)(b); or  
2 (b) a number of months for a reporting period for the purposes of  
3 paragraph (4)(b).

4 **60 Paragraph 47(a)**

5 After “CSC”, insert “or an employee of CSC”.

6 **61 Paragraph 47(b)**

7 Omit “Department; or”, substitute “Department.”.

8 **62 Paragraph 47(c)**

9 Repeal the paragraph.

10 ***Superannuation Act 2005***

11 **63 Paragraph 33(a)**

12 After “CSC”, insert “or an employee of CSC”.

13 **64 Paragraphs 33(b) and (c)**

14 Repeal the paragraphs.



1 **Part 3—Repeal of the ComSuper Act 2011**

2 *ComSuper Act 2011*

3 **65 The whole of the Act**

4 Repeal the Act.

1 **Schedule 2—Transitional provisions relating**  
2 **to the merger of CSC and ComSuper**

3 **Part 1—Preliminary**

4 **1 Definitions**

5 In this Schedule:

6 **acquisition of property** has the same meaning as in paragraph 51(xxxi)  
7 of the Constitution.

8 **amend** includes repeal and remake.

9 **asset** means:

- 10 (a) any legal or equitable estate or interest in real or personal  
11 property, whether actual, contingent or prospective; and  
12 (b) any right, power, privilege or immunity, whether actual,  
13 contingent or prospective.

14 **assets official**, in relation to an asset other than land, means the person  
15 or authority who, under a law of the Commonwealth, a State or a  
16 Territory, under a trust instrument or otherwise, has responsibility for  
17 keeping a register in relation to assets of the kind concerned.

18 **Board** has the same meaning as in the *Governance of Australian*  
19 *Government Superannuation Schemes Act 2011*.

20 **CEO of ComSuper** means the Chief Executive Officer of ComSuper.

21 **Chair** has the same meaning as in the *Governance of Australian*  
22 *Government Superannuation Schemes Act 2011*.

23 **commencement** means the time when this Schedule commences.

24 **ComSuper** has the same meaning as in the *ComSuper Act 2011*.

25 **CSC** (short for Commonwealth Superannuation Corporation) has the  
26 same meaning as in the *Governance of Australian Government*  
27 *Superannuation Schemes Act 2011*.

28 **doing** a thing includes making an instrument.

29 **instrument**:

- 30 (a) includes:  
31 (i) a contract, deed, undertaking or agreement; and  
32 (ii) a notice, authority, order or instruction; and
-

- 1 (iii) an instrument made under an Act or regulations; and  
2 (iv) regulations; but  
3 (b) does not include an Act.

4 **just terms** has the same meaning as in paragraph 51(xxxi) of the  
5 Constitution.

6 **land** means any legal or equitable estate or interest in real property,  
7 whether actual, contingent or prospective.

8 **land registration official**, in relation to land, means the Registrar of  
9 Titles or other proper officer of the State or Territory in which the land  
10 is situated.

11 **liability** means any liability, duty or obligation, whether actual,  
12 contingent or prospective.

13 **rules** means rules made under Part 7.

1 **Part 2—Assets, liabilities and legal proceedings**

2 **2 Vesting of assets**

3 *Assets of ComSuper*

4 (1) Subitem (2) applies to the assets of ComSuper (whether the assets are in  
5 Australia or elsewhere) immediately before commencement.

6 (2) At commencement, the assets cease to be assets of ComSuper and  
7 become assets of CSC without any conveyance, transfer or assignment.  
8 CSC becomes the successor in law in relation to the assets.

9 **3 Vesting of liabilities**

10 *Liabilities of ComSuper*

11 (1) Subitem (2) applies to the liabilities of ComSuper (whether the  
12 liabilities arose in Australia or elsewhere) immediately before  
13 commencement.

14 (2) At commencement, the liabilities cease to be liabilities of ComSuper  
15 and become liabilities of CSC without any conveyance, transfer or  
16 assignment. CSC becomes the successor in law in relation to the  
17 liabilities.

18 *Exception*

19 (3) Subitem (2) does not apply to a liability if:  
20 (a) the liability is GST that was payable on a taxable supply  
21 (within the meaning of the *A New Tax System (Goods and*  
22 *Services Tax) Act 1999); and*  
23 (b) the consideration for the taxable supply was a payment in  
24 relation to the cost of the administration of an Act  
25 administered by CSC that was credited to the ComSuper  
26 Special Account.

27 **4 Certificates relating to vesting of land**

28 (1) This item applies if:  
29 (a) any land vests in CSC under this Part; and

---

- 1 (b) there is lodged with a land registration official a certificate  
2 that:  
3 (i) is signed by the Chair; and  
4 (ii) identifies the land, whether by reference to a map or  
5 otherwise; and  
6 (iii) states that the land has become vested in CSC under this  
7 Part.

- 8 (2) The land registration official may:  
9 (a) register the matter in a way that is the same as, or similar to,  
10 the way in which dealings in land of that kind are registered;  
11 and  
12 (b) deal with, and give effect to, the certificate.

### 13 **5 Certificates relating to vesting of assets other than land**

- 14 (1) This item applies if:  
15 (a) any asset other than land vests in CSC under this Part; and  
16 (b) there is lodged with an assets official a certificate that:  
17 (i) is signed by the Chair; and  
18 (ii) identifies the asset; and  
19 (iii) states that the asset has become vested in CSC under  
20 this Part.

- 21 (2) The assets official may:  
22 (a) deal with, and give effect to, the certificate as if it were a  
23 proper and appropriate instrument for transactions in relation  
24 to assets of that kind; and  
25 (b) make such entries in the register as are necessary having  
26 regard to the effect of this Part.

### 27 **6 Substitution of CSC as a party to pending proceedings**

- 28 (1) If any proceedings to which the CEO of ComSuper was a party were  
29 pending in any court or tribunal immediately before commencement,  
30 CSC is substituted for the CEO, from commencement, as a party to the  
31 proceedings.  
32 (2) The Minister may, by writing, determine that subitem (1) applies as if  
33 the reference in that subitem to CSC were a reference to another

1 specified person. A determination under this subitem has effect  
2 accordingly.

3 (3) A determination made under subitem (2) is not a legislative instrument.

4 **7 Exemption from stamp duty and other Commonwealth,**  
5 **State or Territory taxes**

6 (1) No stamp duty or other tax is payable under a law of the  
7 Commonwealth, a State or a Territory in respect of an exempt matter, or  
8 anything connected with an exempt matter.

9 (2) For the purposes of this item, an *exempt matter* is:

- 10 (a) the vesting of an asset or liability under this Part; or  
11 (b) the operation of this Schedule in any other respect.

12 (3) The Minister may certify in writing:

- 13 (a) that a specified matter is an exempt matter; or  
14 (b) that a specified thing was connected with a specified exempt  
15 matter.

16 (4) In all courts, and for all purposes (other than for the purposes of  
17 criminal proceedings), a certificate under subitem (3) is prima facie  
18 evidence of the matters stated in the certificate.

19 (5) A certificate made under subitem (3) is not a legislative instrument.

1 **Part 3—References to, and things done by or in**  
2 **relation to, ComSuper**

3 **8 References in Acts and instruments to ComSuper**

4 (1) If:

- 5 (a) an Act or instrument is in force immediately before  
6 commencement; and  
7 (b) the Act or instrument contains a reference to ComSuper or  
8 the CEO of ComSuper;

9 the Act or instrument has effect from commencement as if the reference  
10 were a reference to CSC.

11 (2) The Minister may, by writing, determine that subitem (1):

- 12 (a) does not apply in relation to a specified reference; or  
13 (b) applies, in relation to a specified reference, as if the reference  
14 in that subitem to CSC were a reference to the  
15 Commonwealth; or  
16 (c) applies, in relation to a specified reference, as if the reference  
17 in that subitem to CSC were a reference to the Board.

18 A determination under this subitem has effect accordingly.

19 (3) The rules may provide that an instrument containing a reference  
20 specified in a determination under paragraph (2)(a) has effect from  
21 commencement as if the reference were a reference to a person or body  
22 other than CSC, the Commonwealth or the Board.

23 (4) A determination made under subitem (2) is not a legislative instrument.

24 **9 Operation of laws**

25 (1) If, before commencement, a thing was done by, or in relation to,  
26 ComSuper or the CEO of ComSuper, then, for the purposes of the  
27 operation of any law of the Commonwealth after commencement, the  
28 thing is taken to have been done by, or in relation to, CSC.

29 (2) For the purposes of subitem (1), a thing done before commencement  
30 under a provision that is amended by this Act has effect from that time

- 1 as if it were done under that provision as amended. However, this is not  
2 taken to change the time at which the thing was actually done.
- 3 (3) The Minister may, by writing, determine that subitem (1):  
4 (a) does not apply in relation to a specified thing done by, or in  
5 relation to, ComSuper or the CEO of ComSuper; or  
6 (b) applies as if the reference in that subitem to CSC were a  
7 reference to the Commonwealth; or  
8 (c) applies as if the reference in that subitem to CSC were a  
9 reference to the Board.
- 10 A determination under this subitem has effect accordingly.
- 11 (4) The rules may provide for a thing specified in a determination under  
12 paragraph (3)(a) to be taken to have been done by, or in relation to, a  
13 person or body other than CSC, the Commonwealth or the Board.
- 14 (5) A determination made under subitem (3) is not a legislative instrument.



1 **Part 4—The CEO of ComSuper and the staff of**  
2 **ComSuper and CSC**

3 **Division 1—The CEO of ComSuper**

4 **10 The CEO of ComSuper**

5 The person who is the CEO of ComSuper immediately before  
6 commencement ceases, at commencement, to hold office as the CEO of  
7 ComSuper by force of this item.

8 **Division 2—The staff of ComSuper and CSC**

9 **11 APS employees in ComSuper transferred to CSC as**  
10 **employees of CSC**

- 11 (1) This item applies to a person who:
- 12 (a) is a member of the staff of ComSuper engaged under the  
13 *Public Service Act 1999* immediately before commencement;  
14 and
- 15 (b) is covered by a determination made under section 72 of the  
16 *Public Service Act 1999* that causes the person, at  
17 commencement:
- 18 (i) to cease to be engaged under the *Public Service Act*  
19 *1999*; and
- 20 (ii) to become an employee of CSC under section 26 of the  
21 *Governance of Australian Government Superannuation*  
22 *Schemes Act 2011*.
- 23 (2) The person is taken to have accrued an entitlement to benefits, in  
24 connection with becoming an employee of CSC, that is equivalent to the  
25 entitlement that the person had as a member of the staff of ComSuper  
26 engaged under the *Public Service Act 1999* immediately before  
27 commencement.
- 28 (3) The service of the person as an employee of CSC is taken, for all  
29 purposes, to have been continuous with his or her service as a member  
30 of the staff of ComSuper engaged under the *Public Service Act 1999*.

- 1 (4) To avoid doubt, a person referred to in subitem (1) who ceases to be a  
2 member of the staff of ComSuper is not entitled to receive any payment  
3 or other benefit merely because he or she ceased to be such a member.

4 **12 Safety, Rehabilitation and Compensation Act 1988**

- 5 (1) This item applies in relation to a person if:  
6 (a) the person was a member of the staff of ComSuper before  
7 commencement (whether or not the person was still a  
8 member of the staff of ComSuper immediately before  
9 commencement); and  
10 (b) the person was an employee (within the meaning of the  
11 *Safety, Rehabilitation and Compensation Act 1988* (the **SRC**  
12 **Act**)) of ComSuper; and  
13 (c) the person suffered an injury (within the meaning of that Act)  
14 before commencement.
- 15 (2) The SRC Act applies, after commencement, as if the person had been an  
16 employee of CSC during the period that the person was a member of the  
17 staff of ComSuper.
- 18 (3) This item does not limit Part 3 of this Schedule.

19 **13 Long service leave for employees of CSC**

- 20 (1) This item applies for the purposes of the *Long Service Leave*  
21 *(Commonwealth Employees) Act 1976* (the **LSL Act**) in relation to a  
22 person if, immediately before commencement, the person is an  
23 employee of CSC.
- 24 *Persons who have accrued long service leave entitlements*  
25 *before commencement*
- 26 (2) Subitems (3) and (4) apply if the person had, before commencement,  
27 accrued an entitlement to long service leave (however described).
- 28 (3) At and after commencement, the person:  
29 (a) is taken to have a long service leave credit of the amount of  
30 the person's long service leave credit immediately before  
31 commencement; and  
32 (b) is not entitled to any long service leave credit except under  
33 the LSL Act.

1 Note: A person's long service leave credit under this subitem may be reduced if the person is  
2 granted long service leave (see section 18 of the LSL Act).

- 3 (4) At and after commencement, the LSL Act applies to the person as if:  
4 (a) the person's service, before commencement, as an employee  
5 of CSC were employment in Government Service (within the  
6 meaning of the LSL Act); and  
7 (b) the long service leave credit referred to in paragraph (3)(a)  
8 were accrued under the LSL Act in relation to that service.

9 Note: The effect of this subitem is that from the day the person last accrued a long service  
10 leave credit, the person's long service leave is worked out in accordance with the LSL  
11 Act instead of in accordance with the person's previous employment conditions.

12 ***Persons who have not accrued long service leave entitlements***  
13 ***before commencement***

- 14 (5) If the person had, before commencement, not accrued an entitlement to  
15 long service leave (however described):  
16 (a) the person's service, before commencement, as an employee  
17 of CSC (beginning on the day the person most recently began  
18 as an employee of CSC) is to be treated, at and after  
19 commencement, as if it had been employment in Government  
20 Service (within the meaning of the LSL Act); and  
21 (b) despite any provision of the LSL Act, any period of  
22 employment in a qualifying service (within the meaning of  
23 that Act) before the person began as an employee of CSC is  
24 taken not to be continuous with the person's service as an  
25 employee of CSC.

26 **Division 3—Transfer of business**

27 **14 Transfer of business**

- 28 (1) The transfer of staff of ComSuper to CSC is a transfer of business for  
29 the purposes of the *Fair Work Act 2009*.  
30 (2) Despite section 312 of the *Fair Work Act 2009*, the only transferable  
31 instrument in relation to the transfer of business is the enterprise  
32 agreement that:  
33 (a) covers the CEO of ComSuper on behalf of the  
34 Commonwealth and staff of ComSuper; and

**Schedule 2** Transitional provisions relating to the merger of CSC and ComSuper  
**Part 4** The CEO of ComSuper and the staff of ComSuper and CSC

---

- 1 (b) has been approved by the Fair Work Commission; and  
2 (c) is in force immediately before commencement.

1 **Part 5—Reporting**

2 **15 Financial statements and other reporting requirements for**  
3 **ComSuper**

4 *Reporting requirements*

- 5 (1) If:
- 6 (a) immediately before commencement, a law required the CEO
  - 7 of ComSuper to provide a report (whether financial
  - 8 statements or otherwise) for a period; and
  - 9 (b) the period ends after commencement;
- 10 CSC must provide the report, as required, for so much of the period as  
11 occurs before commencement.

- 12 (2) If:
- 13 (a) under subitem (1), CSC is required to provide a report for a
  - 14 part of a period; and
  - 15 (b) CSC is also required to provide a similar report for the
  - 16 remainder of the period;
- 17 CSC may meet the requirements in a single report for the period.

18 *Outstanding reporting requirements*

- 19 (3) If:
- 20 (a) a law required the CEO of ComSuper to provide a report
  - 21 (whether financial statements or otherwise) for a period that
  - 22 ended before commencement; and
  - 23 (b) the report has not been provided by commencement;
- 24 CSC must provide the report as required.

1 **Part 6—Miscellaneous**

2 **16 Amending instruments may be retrospective**

3 (1) If:

4 (a) an instrument is made within the period of 12 months  
5 beginning at commencement; and

6 (b) a provision of the instrument amends a reference to  
7 ComSuper or the CEO of ComSuper in any other instrument;

8 the provision may be expressed to take effect from commencement, or a  
9 later time in the period referred to in paragraph (a), that occurs before  
10 the instrument is made.

11 (2) This item has effect despite subsection 12(2) of the *Legislative*  
12 *Instruments Act 2003*.

13 (3) If Schedule 1 to the *Acts and Instruments (Framework Reform) Act*  
14 *2015* commences before the end of the period referred to in  
15 paragraph (1)(a) of this item, subsection 12(2) (retrospective application  
16 of legislative instruments) of the *Legislation Act 2003* (as amended by  
17 that Schedule) does not apply in relation to an instrument referred to in  
18 subitem (1).

19 **17 Constitutional safety net—acquisition of property**

20 (1) If the operation of this Schedule would result in an acquisition of  
21 property from a person otherwise than on just terms, the  
22 Commonwealth is liable to pay a reasonable amount of compensation to  
23 the person.

24 (2) If the Commonwealth and the person do not agree on the amount of the  
25 compensation, the person may institute proceedings in a court of  
26 competent jurisdiction for the recovery from the Commonwealth of  
27 such reasonable amount of compensation as the court determines.

28 **18 Saving of existing delegations**

29 (1) This item applies if:

30 (a) a delegation under section 36 of the *Governance of*  
31 *Australian Government Superannuation Schemes Act 2011* is

- 1 in force immediately before commencement in relation to a  
2 function or power; and  
3 (b) the delegation is to an individual who performs the function  
4 or exercises the power; and  
5 (c) the delegation has not been remade immediately after  
6 commencement.
- 7 (2) The delegation applies, after commencement, as if the delegation were  
8 to:  
9 (a) if, before commencement, the delegation was to the CEO of  
10 ComSuper—the chief executive officer (however described)  
11 of CSC; or  
12 (b) otherwise—the individual who, immediately after  
13 commencement, is to perform the function or exercise the  
14 power.

## 15 **19 Transfer of custody of records**

- 16 (1) Subitem (2) applies to any records or documents that, immediately  
17 before commencement, were in the custody of the CEO of ComSuper.
- 18 (2) The records and documents are to be transferred into the custody of the  
19 CSC at or after commencement.

20 Note: The transferred records and documents are Commonwealth records for the purposes of  
21 the *Archives Act 1983* (see the definition of *Commonwealth record* in section 3 of that  
22 Act).

## 23 **20 Certificates taken to be authentic**

24 A document that appears to be a certificate made or issued under a  
25 particular provision of this Schedule:

- 26 (a) is taken to be such a certificate; and  
27 (b) is taken to have been properly given;

28 unless the contrary is established.

## 29 **21 Special Accounts**

30 There is to be credited to the CSC Special Account, after  
31 commencement, an amount equal to the balance standing to the credit of  
32 the ComSuper Special Account immediately before commencement.

1 **Part 7—Rules**

2 **22 Rules**

- 3 (1) The Minister may, by legislative instrument, make rules prescribing  
4 matters:
- 5 (a) required or permitted by this Act to be prescribed by the  
6 rules; or
- 7 (b) necessary or convenient to be prescribed for carrying out or  
8 giving effect to this Act.
- 9 (2) Without limiting subitem (1), the rules may prescribe matters of a  
10 transitional nature (including prescribing any saving or application  
11 provisions) relating to:
- 12 (a) the amendments or repeals made by this Act; or  
13 (b) the enactment of this Act.
- 14 (3) Without limiting subitem (2), rules made for the purposes of that  
15 subitem may provide that the following Acts have effect with any  
16 modifications prescribed by the rules:
- 17 (a) the *Fair Work Act 2009*;
- 18 (b) the *Fair Work (Transitional Provisions and Consequential*  
19 *Amendments) Act 2009*;
- 20 (c) the *Public Service Act 1999*;
- 21 (d) the *Governance of Australian Government Superannuation*  
22 *Schemes Act 2011*;
- 23 (e) the *Long Service Leave (Commonwealth Employees) Act*  
24 *1976*.
- 25 (4) To avoid doubt, the rules may not do the following:
- 26 (a) create an offence or civil penalty;
- 27 (b) provide powers of:
- 28 (i) arrest or detention; or  
29 (ii) entry, search or seizure;
- 30 (c) impose a tax;
- 31 (d) set an amount to be appropriated from the Consolidated  
32 Revenue Fund under an appropriation in this Act;
- 33 (e) amend this Act.
-



- 1 (5) This Schedule (other than subitem (4)) does not limit the rules that may  
2 be made for the purposes of this item.

1 **Schedule 3—Amendments relating to payment**  
2 **of administration fees**  
3

4 ***Governance of Australian Government Superannuation***  
5 ***Schemes Act 2011***

6 **1 Subsection 34(3)**

7 Repeal the subsection.

8 ***Superannuation Act 2005***

9 **2 At the end of subsection 32(2)**

10 Add:

11 Note: This subsection is subject to section 34 (costs of administration of Act  
12 etc.).

13 **3 Sections 34 to 36**

14 Repeal the sections, substitute:

15 **34 Costs of administration of Act etc.**

16 (1) The costs of the administration of this Act and the Trust Deed,  
17 including the costs of and incidental to:

18 (a) the management of the PSSAP Fund by CSC; and

19 (b) the investment of money from the PSSAP Fund;

20 are to be paid by CSC out of the PSSAP Fund in accordance with  
21 the Trust Deed.

22 (2) Subsection 32(2) does not apply in relation to an amendment made  
23 to the Trust Deed that relates to the costs of the administration of  
24 this Act and the Trust Deed.

25 *Constitutional safety net—acquisition of property*

26 (3) If the operation of this section (or the operation of amendments  
27 made to the Trust Deed that relate to the costs of the administration  
28 of this Act and the Trust Deed) would result in an acquisition of

1 property from a person otherwise than on just terms, the  
2 Commonwealth is liable to pay a reasonable amount of  
3 compensation to the person.

4 (4) If the Commonwealth and the person do not agree on the amount  
5 of the compensation, the person may institute proceedings in a  
6 court of competent jurisdiction for the recovery from the  
7 Commonwealth of such reasonable amount of compensation as the  
8 court determines.

9 (5) In this section:

10 *acquisition of property* has the same meaning as in  
11 paragraph 51(xxxi) of the Constitution.

12 *just terms* has the same meaning as in paragraph 51(xxxi) of the  
13 Constitution.

#### 14 **4 First amendment of the Trust Deed**

##### 15 *Application of this item*

- 16 (1) This item applies in relation to a legislative instrument that amends the  
17 Trust Deed if:
- 18 (a) the instrument is the first instrument to amend the Trust Deed  
19 on or after the day this item commences; and
  - 20 (b) the instrument relates solely to the costs of the administration  
21 of the *Superannuation Act 2005* (as amended by this  
22 Schedule) and the Trust Deed; and
  - 23 (c) the instrument commences on or after the commencement of  
24 this item.

##### 25 *No disallowance of first amendment*

- 26 (2) Section 42 of the *Legislative Instruments Act 2003* does not apply in  
27 relation to the instrument.

28 Note: The *Legislative Instruments Act 2003* is to be renamed the *Legislation Act 2003* (see  
29 item 166 of Schedule 1 to the *Acts and Instruments (Framework Reform) Act 2015*).

- 30 (3) Subitem (2) applies despite subsection 11(4) of the *Superannuation Act*  
31 *2005*.

1                    *Retrospectivity of first amendment*

- 2            (4)     Despite subsection 12(2) of the *Legislative Instruments Act 2003*, a  
3                    provision of the instrument may take effect before the date the  
4                    instrument is registered.
- 5            (5)     If Schedule 1 to the *Acts and Instruments (Framework Reform) Act*  
6                    *2015* commences before this item, subsection 12(2) (retrospective  
7                    application of legislative instruments) of the *Legislation Act 2003* (as  
8                    amended by that Schedule) does not apply in relation to a provision of  
9                    the instrument.