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**SUPERANNUATION**

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SZ301\*

State Superannuation Act 2000

**State Superannuation Amendment  
Regulations (No. 4) 2009**

Made by the Lieutenant-Governor and deputy of the Governor in Executive Council.

**1. Citation**

These regulations are the *State Superannuation Amendment Regulations (No. 4) 2009*.

**2. Commencement**

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day after that day.

**3. Regulations amended**

These regulations amend the *State Superannuation Regulations 2001*.

**4. Regulation 3 amended**

In regulation 3 insert in alphabetical order:

*tax saving amount* has the meaning given in section 295-485 of the *Income Tax Assessment Act 1997* (Commonwealth);

**5. Regulation 102 amended**

After regulation 102(1) insert:

- (2A) If —
  - (a) a benefit becomes payable on the death on or after 1 January 2010 of a GESB Super Member; and

- (b) the Board would be entitled to a deduction under the *Income Tax Assessment Act 1997* (Commonwealth) section 295-485 if it were to increase the amount of the benefit,

then the Board may, if it considers it appropriate to do so, credit to the Member's GESB Super account an amount determined by the Board, not exceeding the tax saving amount in respect of the benefit.

#### 6. Regulation 180 amended

After regulation 180(1) insert:

(2A) If —

- (a) a lump sum benefit becomes payable on the death on or after 1 January 2010 of a Retirement Income Member; and
- (b) the Board would be entitled to a deduction under the *Income Tax Assessment Act 1997* (Commonwealth) section 295-485 if it were to increase the amount of the benefit,

then the Board may, if it considers it appropriate to do so, credit to the Member's retirement income account an amount determined by the Board, not exceeding the tax saving amount in respect of the benefit.

#### 7. Regulation 208 amended

After regulation 208(1) insert:

(2A) If —

- (a) a benefit becomes payable on the death on or after 1 January 2010 of a GESB Super (Retirement Access) Member; and
- (b) the Board would be entitled to a deduction under the *Income Tax Assessment Act 1997* (Commonwealth) section 295-485 if it were to increase the amount of the benefit,

then the Board may, if it considers it appropriate to do so, credit to the Member's retirement access account an amount determined by the Board, not exceeding the tax saving amount in respect of the benefit.

By Command of the Lieutenant-Governor and deputy of the Governor,

PETER CONRAN, Clerk of the Executive Council.