
TREASURY AND FINANCE

TR301

State Superannuation Act 2000

**State Superannuation Amendment Regulations
(No. 2) 2016**

Made by the Governor in Executive Council.

1. Citation

These regulations are the *State Superannuation Amendment Regulations (No. 2) 2016*.

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, other than regulations 5, 6 and 15 — on the day after that day;
- (c) regulations 5, 6 and 15 — on 1 July 2017.

3. Regulations amended

These regulations amend the *State Superannuation Regulations 2001*.

4. Regulation 3 amended

- (1) In regulation 3(1) delete the definition *eligible termination payment*.
- (2) In regulation 3(1) insert in alphabetical order:

release authority means a release authority issued by the Commonwealth Commissioner of Taxation under —

- (a) the *Income Tax Assessment Act 1997* (Commonwealth) Division 292; or
- (b) the *Taxation Administration Act 1953* (Commonwealth) Schedule 1 Division 96 or 135;

5. Regulation 50A amended

After regulation 50A(1) insert:

- (1A) Subregulation (1) does not prevent a person whose membership of the West State Super Scheme is terminated under regulation 53(2) from resuming membership under regulation 53(3).

6. Regulation 53 amended

(1) In regulation 53:

- (a) delete “A person” and insert:

(1) A person

- (b) in paragraph (d) delete “regulation 79AAA.” and insert:

regulation 79AAA; or

- (c) after paragraph (d) insert:

- (e) the Board terminates the person’s membership of the West State Super Scheme under subregulation (2).

(2) At the end of regulation 53 insert:

(2) The Board may terminate a person’s membership of the West State Super Scheme if —

- (a) the balance of the person’s west state account is reduced to zero other than in any of the circumstances mentioned in subregulation (1)(a) to (d); and
- (b) the Board reasonably believes that no further amount will be credited to the account.

(3) A person whose membership is terminated under subregulation (2) may resume membership of the West State Super Scheme by tendering a contribution to the Fund in accordance with subregulation (4).

(4) For the purposes of subregulation (3) a contribution —

- (a) must be of at least the minimum amount fixed by the Board for the purposes of subregulation (3); and
- (b) must be tendered within 30 days after the Board gives the member information about the

termination of membership under regulation 224B.

- (5) A person who resumes membership of the West State Super Scheme under subregulation (3), is taken to have been a West State Super Member continuously since before the termination of membership.

7. Regulation 65 replaced

Delete regulation 65 and insert:

65. Transfer of benefits to scheme by Member

A West State Super Member may transfer to the West State Super Scheme a benefit accrued in respect of the Member in another superannuation fund by paying, or arranging the payment of, the amount of that benefit to the Fund.

8. Regulation 67 amended

In regulation 67(1):

- (a) in paragraph (c) delete “or other eligible termination payments”;
- (b) in paragraph (d) delete “regulation 69.” and insert:
- regulation 69; and
- (c) after paragraph (d) insert:
- (e) any amounts transferred from reserves maintained under section 20A of the Act in accordance with the Board’s reserving strategy and any relevant Treasurer’s guidelines.

9. Regulation 68 amended

In regulation 68(1):

- (a) in paragraph (d) delete “regulation 248B(5)(d); and” insert:
- regulation 248B(2)(b); and

(b) delete paragraph (f) and insert:

- (f) any amounts paid in respect of the Member or in respect of the account under regulation 69AA, 69AB or 69AC; and

10. Regulation 69AC inserted

At the end of Part 3 Division 4 insert:

69AC. Payments in accordance with release authority

If the Board is given a release authority in respect of a West State Super Member, it may make a payment in respect of the Member in accordance with the release authority.

11. Regulation 69E amended

In regulation 69E(2)(b) delete “any benefits or other eligible termination payments transferred to the Fund,” and insert:

benefits transferred, to the Fund

12. Regulation 70B amended

Delete regulation 70B(4).

13. Regulation 79AA amended

In regulation 79AA(4) in the definition *transferred benefit* delete “or other eligible termination payment”.

14. Regulation 83 amended

In regulation 83(1) insert in alphabetical order:

Kiwisaver scheme has the meaning given in the *Income Tax Assessment Act 1997* (Commonwealth) section 995-1(1);

15. Regulation 87 amended

(1) In regulation 87:

(a) delete “A person” and insert:

(1) A person

- (b) in paragraph (d) delete “regulation 121A.” and insert:
regulation 121A; or
 - (c) after paragraph (d) insert:
 - (e) the Board terminates the person’s membership under subregulation (2).
- (2) At the end of regulation 87 insert:
- (2) The Board may terminate a person’s membership of the GESB Super Scheme if —
 - (a) the balance of the person’s GESB Super account is reduced to zero other than in any of the circumstances mentioned in subregulation (1)(a) to (d); and
 - (b) the Board reasonably believes that no further amount will be credited to the account.
 - (3) A person whose membership is terminated under subregulation (2) may resume membership of the GESB Super Scheme by tendering a contribution to the Fund in accordance with subregulation (4).
 - (4) For the purposes of subregulation (3) a contribution —
 - (a) must be of at least the minimum amount fixed by the Board for the purposes of subregulation (3); and
 - (b) must be tendered within 30 days after the Board gives the member information about the termination of membership under regulation 224B.
 - (5) A person who resumes membership of the GESB Super Scheme under subregulation (3), is taken to have been a GESB Super Member continuously since before the termination of membership.

16. Regulation 96 amended

In regulation 96(3):

- (a) delete paragraphs (a), (aa) and (b) and insert:
 - (a) a benefit accrued in respect of the person in another scheme or superannuation fund; or
 - (aa) an amount available for transfer under regulation 44B,

- (b) delete “the amount of that benefit or payment” and insert:

that benefit or amount

17. Regulation 102 amended

In regulation 102(1):

- (a) in paragraph (c) delete “or other eligible termination payments”;
- (b) in paragraph (g) delete “regulation 104.” and insert:

regulation 104; and
- (c) after paragraph (g) insert:
 - (h) any amounts transferred from reserves maintained under section 20A of the Act in accordance with the Board’s reserving strategy and any relevant Treasurer’s guidelines.

18. Regulation 103 amended

Delete regulation 103(1)(e) and insert:

- (e) any amount paid in respect of the Member or in respect of the account under regulation 105A, 105B or 105C; and

19. Regulation 105C inserted

At the end of Part 3A Division 4 insert:

105C. Payments in accordance with release authority

If the Board is given a release authority in respect of a GESB Super Member, it may make a payment in respect of the Member in accordance with the release authority.

20. Regulation 109 amended

In regulation 109(2)(b) delete “or other eligible termination payments”.

21. Regulation 120 amended

- (1) In regulation 120(1) delete “scheme or to another superannuation fund” and insert:

scheme, to another superannuation fund or, subject to and in accordance with the SIS Regulations Part 12A, to a Kiwisaver scheme

- (2) In regulation 120(2) after “scheme” insert:

or, subject to and in accordance with the SIS Regulations Part 12A, to a Kiwisaver scheme

22. Regulation 122 amended

In regulation 122(7) in the definition *transferred benefit* delete “or other eligible termination payment”.

23. Regulation 172 amended

Delete regulation 172(1)(b).

24. Regulation 175 amended

- (1) In regulation 175(1) delete “or eligible termination payment”.
(2) Delete regulation 175(2)(b).

25. Regulation 176 amended

Delete regulation 176(1)(b).

26. Regulation 177 amended

Delete regulation 177(1)(b)(ii).

27. Regulation 177A amended

In regulation 177A delete “ fund or the payer of the eligible termination payment.” and insert:

fund.

28. Regulation 180 amended

In regulation 180(1):

- (a) in paragraph (c) delete “regulation 182.” and insert:

regulation 182; and

- (b) after paragraph (c) insert:
 - (d) any amounts transferred from reserves maintained under section 20A of the Act in accordance with the Board's reserving strategy and any relevant Treasurer's guidelines.

29. Regulation 181 amended

Delete regulation 181(1)(d) and insert:

- (d) any amount paid in respect of the Member or in respect of the account under regulation 196AA, 196AB or 196AD; and

30. Regulation 196AD inserted

At the end of Part 4 Division 6 insert:

196AD. Payments in accordance with release authority

If the Board is given a release authority in respect of a Retirement Income Member, it may make a payment in respect of the Member in accordance with the release authority.

31. Regulation 196B amended

Delete regulation 196B(1)(b).

32. Regulation 196D amended

- (1) In regulation 196D(1) delete "or eligible termination payment".
- (2) Delete regulation 196D(2)(b).
- (3) In regulation 196D(5) delete "fund or the payer of the eligible termination payment." and insert:

fund.

33. Regulation 196G amended

In regulation 196G(1):

- (a) in paragraph (b) delete "regulation 196I." and insert:

regulation 196I; and

(b) after paragraph (b) insert:

(c) any amounts transferred from reserves maintained under section 20A of the Act in accordance with the Board's reserving strategy and any relevant Treasurer's guidelines.

34. Regulation 196H amended

In regulation 196H(1) delete "as benefits".

35. Regulation 196W inserted

At the end of Part 4A Division 5 insert:

196W. Payments in accordance with release authority

If the Board is given a release authority in respect of a Term Allocated Pension Member, it may make a payment in respect of the Member in accordance with the release authority.

36. Regulation 206 replaced

Delete regulation 206 and insert:

206. Transfer of benefits to scheme by Member

A GESB Super (Retirement Access) Member may transfer to the GESB Super (Retirement Access) Scheme a benefit that is immediately payable to the Member from another scheme or from another superannuation fund by paying, or arranging the payment of, the amount of that benefit to the Fund.

37. Regulation 206B amended

In regulation 206B delete "fund or the payer of the eligible termination payment." and insert:

fund.

38. Regulation 208 amended

In regulation 208(1):

(a) in paragraph (c) delete "or other eligible termination payments";

(b) in paragraph (d) delete “regulation 210.” and insert:

regulation 210; and

(c) after paragraph (d) insert:

(e) any amounts transferred from reserves maintained under section 20A of the Act in accordance with the Board’s reserving strategy and any relevant Treasurer’s guidelines.

39. Regulation 215 amended

In regulation 215(2)(b) delete “or other eligible termination payments transferred to the Fund,” and insert:

transferred, to the Fund

40. Regulation 217 amended

In regulation 217(1A):

(a) in paragraph (b) delete “worker; or” and insert:

worker.

(b) delete paragraph (c).

41. Regulation 219D amended

In regulation 219D(3)(c) delete “GESB Superannuation within the meaning given in section 42(1) of the Act.” and insert:

the GESB Super Scheme.

42. Regulation 219H amended

In regulation 219H(2)(d) delete “GESB Superannuation” and insert:

the GESB Super Scheme

43. Regulation 223 amended

In regulation 223(2)(b)(iv) delete “or other eligible termination payments”.

44. Regulation 225A replaced

Delete regulation 225A and insert:

225A. How Board to give information

The Board is to give the information required to be given under regulation 221 to 224E —

- (a) in writing; or
- (b) by any other means which is consistent with the *Corporations Act 2001* (Commonwealth) Parts 7.7 to 7.9 as they apply to the Board and to the information to be given, having regard to any exemptions or modifications made under that Act.

45. Schedule 1 amended

- (1) In Schedule 1 Division 1 delete item 5.
- (2) In Schedule 1 Division 1 insert in numerical order:

23B. **Regional Development Commissions** established by the *Regional Development Commissions Act 1993*

24. **School Curriculum and Standards Authority** established by the *School Curriculum and Standards Authority Act 1997*

25. **Small Business Development Corporation** established by the *Small Business Development Corporation Act 1983*

25A. **The Aboriginal Affairs Planning Authority** continued by the *Aboriginal Affairs Planning Authority Act 1972*

- (3) In Schedule 1 Division 2 delete items 45A, 45 and 47.

R. NEILSON, Clerk of the Executive Council.
