
SUPERANNUATION

SD301

GOVERNMENT EMPLOYEES SUPERANNUATION ACT 1987

GOVERNMENT EMPLOYEES SUPERANNUATION (GENERAL)
AMENDMENT REGULATIONS 1997

Made by His Excellency the Governor in Executive Council.

Citation

1. These regulations may be cited as the *Government Employees Superannuation (General) Amendment Regulations 1997*.

Regulations 9, 10, and 11 inserted

2. After regulation 8 of the *Government Employees Superannuation (General) Regulations 1992**, the following regulations are inserted —

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Persons who are not statutory members of 1993 scheme

9. (1) The classes of persons prescribed for the purposes of section 38B of the Act are —

- (a) persons in respect of whom sufficient contributions are made to a complying superannuation fund or complying superannuation scheme other than under section 38D of the Act;
- (b) persons who are not residents of Australia and do their work outside Australia.

(2) For the purposes of subregulation (1) (a), if —

- (a) a defined benefit superannuation scheme (within the meaning given to that expression by the Commonwealth Act) operates for the benefit of an employee; and
- (b) a benefit certificate (within the meaning given to that expression by the Commonwealth Act) relating to the scheme and having effect for a period specifies a notional employer contribution rate in relation to a class of persons that includes that employee,

the employer is to be taken to make contributions to a complying superannuation scheme for the period in respect of the employee.

(3) For the purposes of the definition of “sufficient contributions” in subregulation (4), a reduction under section 22 or 23 of the Commonwealth Act of the employer’s charge percentage is to be worked out as if —

- (a) the amount of any contribution that was made instead of paying an amount by way of remuneration or benefit that the employee could have chosen to take in money had not been contributed; and
- (b) the amount by way of remuneration or benefit in money that was forgone so that the contribution would be made had been paid.

(4) In this regulation —

“**Commonwealth Act**” means the *Superannuation Guarantee (Administration) Act 1992* of the Commonwealth;

“resident of Australia” has the same meaning as it has in the Commonwealth Act;

“sufficient contributions” means contributions that are sufficient to ensure that the employer’s charge percentage for the relevant quarter according to section 20 or 21 of the Commonwealth Act is nil after applying any reduction under section 22 or 23 of that Act (the relevant quarter being the quarter in which the employee earned the remuneration).

Prescribed amount for section 44

10. The amount prescribed for the purposes of section 44 (1) (a) of the Act is \$25 000.

Prescribed amount for section 45

11. The amount prescribed for the purposes of section 45 of the Act is \$25 000.

[* *Published in Gazette 26 June 1992, p. 2675-7.*]

By His Excellency’s Command,

J. PRITCHARD, Clerk of the Executive Council.