

## PERTH, WEDNESDAY, 29 JUNE 1994 No. 94 SPECIAL

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#### FIRE BRIGADES SUPERANNUATION AMENDMENT ACT 1994

(No. 26 of 1994)

PROCLAMATION

WESTERN AUSTRALIA P. M. Jeffery, Governor. [L.S.] By His Excellency Major General Philip Michael Jeffery, Officer of the Order of Australia, Military Cross, Governor of the State of Western Australia.

I, the Governor, acting under section 2 of the Fire Brigades Superannuation Amendment Act 1994, and with the advice and consent of the Executive Council---

- (a) fix the day on which this proclamation is published in the Government Gazette as the day on which that Act other than sections 5, 10 to 14, 15 (d), (e), (f) and (g) and 16 to 25 come into operation; and
- (b) fix 1 July 1994 as the day on which sections 5, 10 to 14, 15 (d), (e), (f) and (g) and 16 to 25 of that Act come into operation.

Given under my hand and the Public Seal of the State on 28 June 1994.

By His Excellency's Command,

R. L. WIESE, Minister for Emergency Services.

GOD SAVE THE QUEEN !

#### FIRE BRIGADES SUPERANNUATION ACT 1985

#### FIRE BRIGADES (DISABLEMENT BENEFITS FUND) REPEAL REGULATIONS 1994

Made by His Excellency the Governor in Executive Council.

#### Citation

1. These regulations may be cited as the Fire Brigades (Disablement Benefits Fund) Repeal Regulations 1994.

#### Commencement

2. These regulations come into operation on the day on which section 10 of the Fire Brigades Superannuation Amendment Act 1994 comes into operation.

#### Repeal

3. The Fire Brigades (Disablement Benefits Fund) Regulations 1986\* are repealed.

[\* Published in Gazette of 30 August 1984 at pp. 4017-32. For amendments to 21 June 1994 see 1993 Index to Legislation of Western Australia, Table 4, p. 81.]

By His Excellency's Command,

D. G. BLIGHT, Clerk of the Council.

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#### FIRE BRIGADES SUPERANNUATION ACT 1985

#### FIRE BRIGADES (SUPERANNUATION FUND) AMENDMENT REGULATIONS 1994

Made by His Excellency the Governor in Executive Council.

#### Citation

1. These regulations may be cited as the Fire Brigades (Superannuation Fund) Amendment Regulations 1994.

#### Commencement

2. These regulations shall come into operation on the day on which section 7 of the Fire Brigades Superannuation Amendment Act 1994 comes into operation.

#### Regulation 22 amended

**3.** Regulation 22 of the Fire Brigades (Superannuation Fund) Regulations 1986\* is amended —

- (a) by inserting after subregulation (2) the following subregulations
  - "

(2a) A person who ceased to be a member of the Superannuation Fund after 1 January 1989 and before 1 July 1993 may apply to the Superannuation Board to receive a pension benefit paid from the Superannuation Fund.

(2b) If —

- (a) an application by a person under subregulation (2a) is approved by the Superannuation Board; and
- (b) that person pays into the Superannuation Fund an amount as approved by the Superannuation Board,

a pension benefit shall be payable on such terms and conditions and to such persons as are approved by the Superannuation Board and the Superannuation Board shall pay the pension benefit directly from the Superannuation Fund.

and

(b) by repealing subregulation (3)

[\* Published in Gazette of 29 October 1986 at pp. 4017-32. For amendments to 21 June 1994 see 1993 Index to Legislation of Western Australia, Table 4, p. 81.]

By His Excellency's Command,

D. G. BLIGHT, Clerk of the Council.

#### FIRE BRIGADES SUPERANNUATION ACT 1985

#### FIRE BRIGADES (SUPERANNUATION FUND) AMENDMENT REGULATIONS (NO. 2) 1994

Made by His Excellency the Governor in Executive Council.

#### Citation

1. These regulations may be cited as the Fire Brigades (Superannuation Fund) Amendment Regulations (No. 2) 1994.

#### Commencement

2. These regulations come into operation on the day on which section 10 of the Fire Brigades Superannuation Amendment Act 1994 comes into operation.

#### Principal regulations

**3.** In these regulations the *Fire Brigades (Superannuation Fund) Regulations 1986\** are referred to as the principal regulations.

[\* Published in Gazette of 29 October 1986 at pp. 4017-32. For amendments to 21 June 1994 see 1993 Index to Legislation of Western Australia, Table 4, p. 81.]

#### **Regulation 3 amended**

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4. Regulation 3 (1) of the principal regulations is amended —

- (a) by inserting, in the appropriate alphabetical positions, the following definitions
  - "actuarial report" means a report received by the Superannuation Board under section 17 (3) of the Act;
  - "Category A member" means a member other than —
    - (a) a member under regulation 12A (2) or 12B; or
    - (b) a member referred to in paragraph (b) of the definition of "member" in this subregulation;
  - "Category B member" means a member under regulation 12A (2) or 12B;

- "complying superannuation fund" and "complying superannuation scheme" have the same meanings as they have in the Superannuation Guarantee (Administration) Act 1992 (Cwlth);
- "instalment benefit" means a benefit payable from the Superannuation Fund under regulation 23B;
- "maximum benefit" in relation to a member who becomes partially and permanently disabled, means the maximum percentage of the amount by which the member's partial and permanent disablement benefit is less than the total and permanent disablement benefit to which the member would have become entitled under regulation 20 if the member had become totally and permanently disabled;
- "maximum percentage" means 100% or such lesser percentage as may be determined under regulation 23D;
- "Superannuation Guarantee Charge" means a charge or tax imposed on an employer under the Superannuation Guarantee Charge Act 1992 for not making certain superannuation contributions;
- "temporary or casual employee" means a Fire Brigades employee or an associated employee who is determined by the Superannuation Board to be a temporary or casual employee;

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#### and

(b) by deleting the definition of "member" and substituting the following definition —

#### "member" means —

- (a) a member of the Superannuation Fund under Part III; or
- (b) a person who has ceased to be a Fire Brigades Board employee or an associated employee in respect of whom a pension or other benefit is payable under these regulations,

whichever is indicated by the context, or where the context indicates, either or both of those persons;

#### **Regulation 7 amended**

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- 5. Regulation 7 of the principal regulations is amended
  - (a) by repealing subregulation (1) and substituting the following subregulation --

(1) In this regulation "normal rate of remuneration", in relation to a member —

- (a) includes any remuneration or benefit by way of salary or wages that is ordinarily payable to the member in the member's capacity as a Fire Brigades employee or an associated employee;
- (b) includes any contributions that are paid to the Superannuation Fund by the member's employer on behalf of the member pursuant to an agreement between the member and the employer;
- (c) includes
  - (i) a service allowance;
  - (ii) an industry allowance;
  - (iii) a shift penalty;
  - (iv) a leading hand allowance:
  - (v) a tool allowance; and
  - (vi) any other allowance that the Fire Brigades Board and the Superannuation Board agree should be included in the superannuation salary of the member;
- (d) does not include
  - (i) an amount paid for overtime or as a bonus; or
  - (ii) any allowance not referred to in paragraph (c).

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- (b) in subregulation (2) by deleting "subregulations (3) and (4)" and substituting the following
  - subregulations (3), (3a) and (4)

";

":

(c) by inserting after subregulation (3) the following subregulation ---

(3a) Subject to subregulation (4), where the salary or wages of a member (in this subregulation called the "original salary") is increased as a consequence of the member being appointed to a position for a specified period of time and, in the opinion of the Superannuation Board and the employer, there is a reasonable expectation that at the end of that period the salary or wages of the member will be reduced to the original salary or to a salary or wages lower than the increased salary or wages, the superannuation salary of the member during that period is the original salary.

and

"

(d) in subregulation (4) by deleting "subregulation (2) or (3)" and substituting the following —

" subregulation (2), (3) or (3a) ".

#### Regulation 11 amended

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- 6. Regulation 11 of the principal regulations is amended
  - (a) in subregulation (1) by deleting "a member" where it first occurs and substituting the following
    - " a Category A member "
  - (b) by repealing subregulation (2) and substituting the following subregulation
    - (2) In subregulation (1) -

"Fire Brigades employee" does not include a temporary or casual employee or a person to whom regulation 12B applies;

"employment" does not include temporary or casual employment or employment as a person to whom regulation 12B applies.

and

(c) by repealing subregulation (3).

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#### **Regulation 12 amended**

- 7. Regulation 12 of the principal regulations is amended
  - (a) in subregulation (1) by deleting ", other than a person employed on a temporary basis,";
  - (b) by repealing subregulation (2);
  - (c) in subregulation (3) by deleting "a member" where it first occurs and substituting the following —

" a Category A member ";

(d) by repealing subregulation (4) and substituting the following subregulation —

(4) In subregulations (1) and (3) -

"associated employee" does not include a temporary or casual employee or a person to whom regulation 12B applies;

"employment" does not include temporary or casual employment or employment as a person to whom regulation 12B applies.

and

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(e) by repealing subregulation (5).

#### **Regulations 12A and 12B inserted**

8. After regulation 12 of the principal regulations the following regulations are inserted -

#### Temporary and casual employees

12A. (1) A person who became a member of the Superannuation Fund pursuant to regulation 11 (3), 12 (2) or 12 (5) as in force before the coming into operation of the Fire Brigades (Superannuation Fund) Amendment Regulations (No. 2) 1994 shall remain a member of the Superannuation Fund so long as that person continues in the employment of the Fire Brigades Board or an associated employer.

(2) Where a person becomes a temporary or casual employee after the coming into operation of the Fire Brigades (Superannuation Fund) Amendment Regulations (No. 2) 1994, that person shall, by virtue of this subregulation, become a Category B member of the Superannuation Fund when that person becomes a temporary or casual employee and shall remain a Category B member of the Superannuation Fund so long as he or she remains a temporary or casual employee. (3) In subregulation (2) "temporary or casual employee" means a temporary or casual employee —

- (a) who is an "employee" (within the meaning of the Superannuation Guarantee (Administration) Act 1992 (Cwlth)) of the Fire Brigades Board or an associated employer, in relation to whom the Superannuation Guarantee Charge would be payable if there were a superannuation guarantee shortfall, within the meaning of that Act, in respect of that employee; and
- (b) in respect of whom the employer has not agreed to make contributions to another complying superannuation fund or complying superannuation scheme.

#### Board members etc.

- 12B. (1) This regulation applies to a person who is
  - (a) a member of the Superannuation Board, the Fire Brigades Board or the executive body (whether described as the board of directors or otherwise) of an associated employer;
  - (b) an "employee" (within the meaning of the Superannuation Guarantee (Administration) Act 1992 (Cwlth)) of the Fire Brigades Board or an associated employer, in relation to whom the Superannuation Guarantee Charge would be payable if there were a superannuation guarantee shortfall, within the meaning of that Act, in respect of that employee;
  - (c) not a Category A member of the Superannuation Fund; and
  - (d) not a person in respect of whom the employer has agreed to make contributions to another complying superannuation fund or complying superannuation scheme.

(2) A person to whom this regulation applies on the coming into operation of the *Fire Brigades (Superannuation Fund) Amendment Regulations (No. 2) 1994* shall, by virtue of this regulation, become a Category B member of the Superannuation Fund on the coming into operation of those regulations and shall remain a Category B member of the Superannuation Fund so long as that person continues to be a person to whom this regulation applies.

(3) Where a person who is not already a Category B member of the Fund becomes a person to whom this regulation applies after the coming into operation of the *Fire Brigades* (Superannuation Fund) Amendment Regulations (No. 2) 1994 that person shall, at the same time and by virtue of this regulation, become a Category B member of the Superannuation Fund and shall remain a Category B member of the Superannuation Fund

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so long as that person continues to be a person to whom this regulation applies.

#### **Regulation 14** inserted

9. After regulation 13 of the principal regulations the following regulation is inserted —

#### **Category transfers**

14. (1) Notwithstanding regulation 13 and Part V of these regulations and subject to the Commonwealth standards, where a person who was a Category A member ceases to be eligible to be a Category A member and becomes a Category B member or vice versa, that member is entitled to the benefit that would have been payable to that member if the member had ceased to be in the employment of that employer.

(2) Where a benefit is payable in respect of a member under subregulation (1) —

- (a) the member may elect to take all of that benefit; or
- (b) if the member does not make an election under paragraph (a), or elects to take part of the benefit, the benefit or balance of the benefit payable to the member shall be credited to the member's contribution account.

(3) The payment or crediting of a benefit under subregulation (2) satisfies the member's entitlement to a benefit under subregulation (1) in full.

(4) A Category B member who becomes a Category A member shall, as a Category A member, be granted such rights to benefits additional to those otherwise provided under these regulations as are determined by the Superannuation Board on the advice of the actuary.

#### Regulation 15 amended

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- 10. Regulation 15 of the principal regulations is amended
  - (a) in subregulation (1) by deleting "member" and substituting the following
    - Category A member ";

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"

(b) by inserting after subregulation (1) the following subregulation —

(1a) Subject to subregulation (3), a Category B member, other than a member to whom regulation 12B applies, may, with the consent of his or her employer, contribute to the Superannuation Fund.

(1b) Where a member has entered into an agreement whereby the member's employer pays contributions to the Superannuation Fund on behalf of the member —

- (a) for the purposes of these regulations those contributions are taken to be contributions of the member under this regulation or regulation 37 (1), as the case requires; and
- (b) any tax payable in respect of the contribution under a law of the Commonwealth shall be deducted from the amount of the contribution.
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- (c) in subregulation (2) by deleting "subregulation (1)" and substituting the following —

subregulations (1) or (1a) "

- (d) in subregulation (4) by deleting "subregulation (5) or (6)" and substituting the following
  - ' subregulation (5), (6) or (6a) ";
- (e) in subregulation (5) by deleting "member" where it first occurs and substituting the following —

" Category A member ";

- (f) in subregulation (6) by deleting "member" where it first occurs and substituting the following —
  - " Category A member "; and
- (g) by inserting after subregulation (6) the following subregulation —

(6a) In relation to a Category B member, the balance of the member's contribution account shall be the total of -

(a) the member's contributions to the Superannuation Fund;

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#### (b) contributions made by the employer under regulation 16A; and

(c) interest upon the balance of the account credited at the end of each financial year or at such other times as determined by the Superannuation Board.

#### **Regulation 16 amended**

- 11. Regulation 16 of the principal regulations is amended
  - (a) in subregulation (1) by inserting after "In this regulation" the following
    - " and regulations 16A and 16B ";
  - (b) in subregulation (2) by deleting "members" and substituting the following ---

" Category A members ";

- (c) in subregulation (3) by deleting "members" and substituting the following ---
  - " Category A members ";
- (d) in subregulation (4) by deleting "member" and substituting the following ---
  - " Category A member ";
- (e) in subregulation (5) by deleting "members" and substituting the following
  - " Category A members ";
- (f) in subregulation (6) by deleting "members" and substituting the following
  - " Category A members "; and
- (g) in subregulation (7) by deleting "members" in both places where it occurs and substituting in each case the following —

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" Category A members

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#### Regulations 16A and 16B inserted

12. After regulation 16 of the principal regulations the following regulations are inserted —

#### Contributions by employers — Category B members

16A. Each employer shall in relation to, and on or as soon as practicable after, each salary day contribute to the Superannuation Fund in respect of the Category B members of the Superannuation Fund employed by it to whom salary becomes payable on that day —

- (a) the minimum percentage of the salary required to be contributed by the employer to avoid the Superannuation Guarantee Charge; or
- (b) in the case of a temporary or casual employee, if a greater amount than the amount referred to in paragraph (a) has been agreed between the temporary or casual employee and the employer, that greater amount.

### Contributions by employers — supplementary disablement benefits

16B. (1) Each employer shall in relation to, and on or as soon as practicable after, each salary day contribute to the Superannuation Fund a sum equal to 1% of the total amount of the superannuation salaries payable to Category A members in relation to that salary day.

(2) If, after considering the advice contained in an actuarial report, the Superannuation Board is of the opinion that the supplementary disablement benefits to be provided under these regulations may be provided by contributions of less than 1% of the total amount of the superannuation salaries of Category A members, the Superannuation Board may advise the employers of the percentage to which contributions may be reduced, and the employers may reduce their contributions to a percentage not less than that percentage.

(3) Where the contributions of employers have previously been reduced under subregulation (2) and, after considering the advice contained in an actuarial report, the Superannuation Board is of the opinion that the contributions are insufficient to maintain the supplementary disablement benefits to be provided under these regulations, the Superannuation Board shall advise the employers of the percentage, not exceeding 1%, to which contributions should be increased and the employers shall increase their contributions to that percentage.

#### **Regulation 17** amended

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13. Regulation 17 of the principal regulations is amended —

- (a) by inserting after the regulation designation "17" the subregulation designation "(1)";
- (b) by deleting "member" where it first occurs and substituting the following —

" Category A member "; and

(c) by adding the following subregulation —

(2) Subject to the Act and these regulations, where a Category B member -

- (a) retires from the employment of the employer when the member reaches the age of 65 years; or
- (b) retires from the employment of the employer before the member reaches the age of 65 years for a reason other than his or her total and permanent disablement or partial and permanent disablement and that retirement occurs when or after the member reaches the age of 55 years,

there shall be paid to the member from the Superannuation Fund a lump sum benefit equal to the balance of the contribution account of the member.

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#### **Regulation 18 amended**

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- 14. Regulation 18 of the principal regulations is amended
  - (a) in subregulation (1) by deleting "member" where it first occurs and substituting the following
    - " Category A member "; and
  - (b) by inserting after subregulation (2) the following subregulation —

(2a) Subject to the Act, these regulations and subregulation (3), where a Category B member continues in the employment of the employer after the member reaches the age of 65 years then upon the subsequent retirement of the member from the employment of the employer there shall be paid to the member from the Superannuation Fund a lump sum benefit equal to the balance of the contribution account of the member.

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#### **Regulation 19 amended**

- **15.** Regulation 19 of the principal regulations is amended
  - (a) in subregulation (1) by deleting "member" where it first occurs and substituting the following
    - " Category A member "; and
  - (b) by inserting after subregulation (1) the following subregulation —

(1a) Subject to the Act, and these regulations, where a Category B member dies in the employment of the employer on or before the member reaches the age of 65 years, there shall be paid to the member from the Superannuation Fund a lump sum benefit equal to the balance of the contribution account of the member.

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#### **Regulation 20 amended**

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16. Regulation 20 of the principal regulations is amended by deleting "under regulation 19 (1)" and substituting the following —

to that member under regulation 19

#### **Regulation 23 amended**

- 17. Regulation 23 of the principal regulations is amended
  - (a) in subregulation (1) by deleting "if a member" and substituting the following
    - if a Category A member "; and
  - (b) by inserting after subregulation (1a) the following subregulation
    - 44

(1b) Subject to the Act and these regulations, if a Category B member ceases to be in the employment of the employer before the Category B member reaches the age of 55 years otherwise than as provided in regulation 19, 20 or 21, that member shall become entitled to a lump sum benefit equal to the balance of the contribution account of the member.

#### **Regulation 23A amended**

- 18. Regulation 23A of the principal regulations is amended -
  - (a) in subregulation (1) by deleting "regulation 23 (1) or 38 (3)" and substituting the following
    - " these regulations "; and
  - (b) in subregulation (2) (a) by deleting "under regulation 23 (1)".

#### Regulations 23B, 23C and 23D inserted

19. After regulation 23A of the principal regulations the following regulations are inserted —

#### Supplementary disablement benefits

**23B.** (1) Subject to the Act and these regulations, where a Category A member in respect of whom a contribution is made under regulation 16B -

- (a) is partially and permanently disabled, and is entitled to and is paid a partial and permanent disablement benefit under regulation 21;
- (b) has not, before the termination of employment, been offered alternative employment by the Fire Brigades Board or any other employer for which, in the opinion of the Superannuation Board, he or she is reasonably suited by education, training and experience and which, in the opinion of the Superannuation Board, provides satisfactory remuneration having regard to the employee's previous salary; and
- (c) has not had the benefit payable to the member reduced by determination of the Superannuation Board under regulation 33,

that member shall be paid from the Superannuation Fund either —

- (d) a benefit determined under subregulation (3); or
- (e) a benefit determined under subregulation (4),

as the member may elect.

(2) An election under subregulation (1) shall be made in writing prior to the receipt of the first payment of a supplementary disablement benefit from the Superannuation Fund and is irrevocable.

(3) Subject to these regulations, the benefit payable to a beneficiary under subregulation (1) (a) shall be a monthly instalment benefit calculated in accordance with Schedule 5.

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(4) Subject to these regulations, the benefit payable to a beneficiary under subregulation (1) (b) shall be an annual instalment calculated in accordance with Schedule 6.

(5) The rate of interest referred to in Schedules 5 and 6 shall be determined from time to time by the Superannuation Board, after having considered the advice of the actuary and shall apply to all calculations made under subregulations (3) and (4) until another determination as to the rate of interest is made under this subregulation.

(6) An instalment benefit already determined under subregulation (3) or (4) shall not be recalculated by reason only of a new determination of a rate of interest under subregulation (5).

(7) The monthly instalment benefit payable under subregulation (3) shall be paid on the first day of each month for a period of 60 months commencing with the month following the relevant month.

(8) The annual instalment benefit payable under subregulation (4) shall commence on the first day of the month following the month one year after the relevant month and further payments shall be made on the anniversary of that day in each of the next 4 succeeding years.

(9) Upon the payment of the 60th payment under subregulation (7) or the 5th payment under subregulation (8) the beneficiary shall cease to be a beneficiary and all entitlements to any benefits pursuant to these regulations shall thereupon cease.

(10) In this regulation "relevant month", in relation to a beneficiary, means —

- (a) where the beneficiary has been paid a partial and permanent disablement benefit by way of an interim payment under regulation 27 (1) (a), the month during which it was determined under these regulations that the beneficiary is not totally and permanently disabled;
- (b) in any other case, the month during which the beneficiary was paid a partial and permanent disabled benefit.

#### Death benefits — supplementary disablement benefits

**23C.** (1) Subject to these regulations, if a beneficiary who elected to receive a benefit under regulation 23B (3) dies before the 60th payment is made under regulation 23B (7) then there shall be paid from the Superannuation Fund, in the manner provided in regulation 25, a lump sum benefit calculated in accordance with Schedule 7.

(2) Subject to these regulations, if a beneficiary who elected to receive a benefit under regulation 23B (4) dies before the 5th payment is made under regulation 23B (8) then there shall be paid from the Superannuation Fund, in the manner provided in regulation 25, a lump sum death benefit calculated in accordance with Schedule 8.

#### Review of supplementary disablement benefits

23D. (1) If, after considering the advice contained in an actuarial report, the Superannuation Board is of the opinion that contributions by employers of 1% of the total amount of the superannuation salaries of Category A members are insufficient to maintain the benefits to be provided under regulations 23B and 23C the Superannuation Board shall, subject to subregulation (3) —

- (a) reduce the benefits payable by way of a reduction in -
  - (i) the maximum percentage to a level determined by the Superannuation Board with the advice of the actuary; and
  - (ii) all instalment benefits which are in the course of payment at the date of the reduction, or which commence to be paid after the date of the reduction, to a level determined by a recalculation under regulation 32B (3) or 23B (4), as the case may require, using the new maximum percentage determined under subparagraph (i);
  - or
- (b) reduce the benefits payable in such other manner as the Superannuation Board, after considering the advice of the actuary, considers equitable.

(2) Where the benefits to be provided under regulations 23B and 23C have previously been reduced under subregulation (1) and, after considering the advice contained in an actuarial report, the Superannuation Board is of the opinion that the benefits should be increased, the Superannuation Board shall, subject to subregulation (3) —

- (a) where the benefits have been reduced under subregulation (1) (a), increase the benefits payable by way of an increase in —
  - (i) the maximum percentage to a level determined by the Superannuation Board with the advice of the actuary being a level not exceeding 100%; and
  - (ii) all instalment benefits which are in the course of payment at the date of the increase, or which commence to be paid after the date of the increase, to a level determined by a recalculation under regulation 23B (3) or

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23B (4), as the case may require, using the new maximum percentage determined under subparagraph (i);

or

(b) where the benefits have been reduced under subregulation (1) (b), increase the benefits payable in such other manner as the Superannuation Board, after considering the advice of the actuary, considers equitable but not in a manner that would make the benefits exceed the benefits that were payable before the reduction under subregulation (1) (b) took place.

(3) Any reduction in benefits under subregulation (1) or increase in benefits under subregulation (2) shall not apply to benefits that have been paid to a beneficiary before the reduction or increase occurs.

#### **Regulation 27 amended**

**20.** Regulation 27 of the principal regulations is amended —

- (a) in subregulation (2) (b) by inserting after "one month" the following --
  - " and does not exceed 90 days "; and
- (b) by inserting after subregulation (2) the following subregulation —

(2a) Where the payment of any amount is postponed under subregulation (1) for a period in excess of 90 days, interest shall be added to the amount so postponed on such terms and conditions (including rate of interest) as are determined by the Board.

#### Regulation 30 amended

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21. Regulation 30 of the principal regulations is amended by inserting after subregulation (6) the following subregulation —

(7) Without limiting the effect of section 6 of the Act, this regulation is subject to any requirement of the Commonwealth Act governing the forfeiture of benefits.

#### Regulation 31 repealed and a regulation substituted

22. Regulation 31 of the principal regulations is repealed and the following regulation is substituted —

#### **Deduction of tax from benefits**

31. The Superannuation Board may deduct from any benefit any taxes, levies or duties payable in respect of that benefit to the Commonwealth or any State and pay the relevant authority the amount so deducted on behalf of the person to whom the benefit is payable.

#### **Regulation 32 amended**

23. Regulation 32 of the principal regulations is amended -

- (a) in subregulation (1) by deleting "in respect of a member" and substituting the following
  - " in respect of a Category A member "; and
- (b) in subregulation (2) by deleting "in respect of a member" and substituting the following
  - " in respect of a Category A member ".

#### **Regulation 33 amended**

- 24. Regulation 33 of the principal regulations is amended --
  - (a) in subregulation (1) by deleting "becomes a member" and substituting the following ---
    - " becomes a Category A member ";
  - (b) in subregulation (2) by deleting "becomes a member" and substituting the following —

"

" becomes a Category A member

#### **Regulation 37 amended**

25. Regulation 37 (1) of the principal regulations is amended by deleting "A member" and substituting the following —

" A Category A member ".

#### **Regulation 39 amended**

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**26.** Regulation 39 (3) (b) of the principal regulations is amended by deleting "of our" and substituting the following —

" or

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#### **Regulation 42A inserted**

27. After regulation 42 of the principal regulations the following regulation is inserted —

#### **Medical examinations**

**42A.** (1) For the purpose of determining a benefit to be paid to a member under these regulations the Superannuation Board may from time to time require a member —

- (a) to be medically examined;
- (b) to submit other evidence of health; and
- (c) to take such other steps as may be required for any of those purposes.

(2) If a member refuses to undergo the medical examination or to undertake any other step that may reasonably be required by the Superannuation Board for the purposes of determining a benefit to be paid to the member, the Superannuation Board may adjust the benefits to be payable from the Superannuation Fund to or in respect of that member in such manner as the Superannuation Board considers appropriate.

#### **Regulation 47 amended**

#### 28. Regulation 47 of the principal regulations is amended —

- (a) by repealing subregulation (2);
- (b) in subregulation (3) by deleting "vacancy that occurs during that year in the office of the elected alternate member" and substituting the following —

vacancies that occur during that year in the offices of the elected alternate members;

";

(c) in subregulation (4) —

"

- (i) in paragraph (b) by deleting "the office" and substituting the following
  - " an office "; and
- (ii) in paragraph (c) by deleting "the office" in the second place where it occurs and substituting the following —

an office ";

".

- (d) in subregulation (6) by deleting "before the ballot for the office" and substituting the following
  - " before the ballot for an office ";
- (e) in subregulation (7)
  - (i) by deleting "for the office" and substituting the following
    - " for an office "; and
  - (ii) by deleting "shall hold the office" and substituting the following --
    - shall hold an office ";

and

(f) in subregulation (9) —

"

- (i) by deleting "for the office" and substituting the following
  - " for an office "; and
- (ii) by deleting "in which case the office" and substituting the following
  - " in which case that office ".

#### **Regulation 47A inserted**

"

29. After regulation 47 of the principal regulations the following regulation is inserted —

#### Removal of elected member

**47A.** (1) An elected member of the Superannuation Board may be removed from office by a majority vote passed in a secret ballot of all members.

(2) A secret ballot for the purposes of subregulation (1) shall be conducted by the Fire Brigades Board at the written request of not less than 5% of all members.

(3) A ballot shall not be conducted under this regulation in respect of an elected member more than once during the term of office of that member.

"

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#### Schedule 3 amended

**30.** Schedule 3 to the principal regulations is amended by repealing clause 2.

#### Schedules 5 to 8 added

31. After Schedule 4 to the principal regulations the following Schedules are added —

#### SCHEDULE 5

[Regulation 23B (3)]

#### CALCULATION OF MONTHLY BENEFIT

The formula for calculating a monthly instalment benefit in respect of a beneficiary is -

$$IB = \frac{MB}{1} \times \frac{i}{1 - v^{60}}$$

where —

IB is the monthly instalment benefit to be determined, (expressed in dollars);

MB is the beneficiary's maximum benefit (expressed in dollars);

i is one-twelfth of the rate of interest expressed as a percentage per annum, determined under regulation 23B (5) and applicable on the date of payment of the beneficiary's partial and permanent disablement benefit; and

$$v = \frac{1}{1+i}$$

#### SCHEDULE 6

[Regulation 23B (4)]

#### CALCULATION OF ANNUAL BENEFIT

The formula for calculating an annual instalment benefit in respect of a beneficiary is -

$$IB = \frac{MB}{1} \times \frac{i}{1 - v^5}$$

where ----

IB is the annual instalment benefit to be determined, (expressed in dollars);

MB is the beneficiary's maximum benefit (expressed in dollars);

i is the rate of interest expressed as a percentage per annum, determined under regulation 23B (5) and applicable on the date of payment of the beneficiary's partial and permanent disablement benefit; and

$$\mathbf{v} = \frac{1}{1+\mathbf{i}}$$

#### SCHEDULE 7

[Regulation 23C (1)]

#### CALCULATION OF DEATH BENEFIT AFTER PAYMENT OF MONTHLY BENEFITS

The formula for calculating a lump sum death benefit in respect of a beneficiary who elected to receive a monthly instalment benefit is -

$$DB = \frac{IB}{1} \times \frac{1 - v^n}{i}$$

where —

DB is the death benefit to be determined (expressed in dollars);

- IB is
  - (a) where a monthly instalment benefit became payable to the beneficiary on the day on which he died, the amount of that instalment benefit (expressed in dollars); or
  - (b) in any other case, the amount of the instalment benefit that would have been payable to the beneficiary on the day on which he died if a monthly instalment benefit had become payable to him on that day (expressed in dollars);
- n is the difference between 60 and the number of monthly instalment benefit payments which the beneficiary had received up to the time of his death;
- i is one-twelfth of the rate of interest expressed as a percentage per annum used in the initial calculation of the beneficiary's monthly instalment benefit for the purposes of regulation 23B (3); and

$$v = \frac{1}{1+i}$$

#### SCHEDULE 8

[Regulation 23C (2)]

#### CALCULATION OF DEATH BENEFIT AFTER PAYMENT OF ANNUAL BENEFITS

The formula for calculating a lump sum death benefit in respect of a beneficiary who elected to receive an annual instalment benefit is —

$$DB = \frac{IB}{1} \times \frac{1 - v^n}{i}$$

where —

DB is the death benefit to be determined (expressed in dollars);

IB is —

- (a) where an annual instalment benefit became payable to the beneficiary on the day on which he died, the amount of that instalment benefit (expressed in dollars); or
- (b) in any other case, the amount of the instalment benefit that would have been payable to the beneficiary on the day on which he died if an annual instalment benefit had become payable to him on that day (expressed in dollars);
- n is the difference between 5 and the number of annual instalment benefit payments which the beneficiary had received up to the time of his death;
- i is the rate of interest expressed as a percentage per annum used in the initial calculation of the beneficiary's instalment benefit pursuant to regulation 23B (4); and

$$\mathbf{v} = \frac{1}{1+\mathbf{i}}$$

By His Excellency's Command,

D. G. BLIGHT, Clerk of the Council.

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