#### TREASURY AND FINANCE

TR301\*

State Superannuation Act 2000

## State Superannuation Amendment Regulations (No. 3) 2014

Made by the Governor in Executive Council.

#### 1. Citation

These regulations are the *State Superannuation Amendment Regulations (No. 3) 2014*.

#### 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(1) insert in alphabetical order:

Commonwealth Unclaimed Money Act means the Superannuation (Unclaimed Money and Lost Members) Act 1999 (Commonwealth);

former temporary resident means a member who has been identified in a notice given under the Commonwealth Unclaimed Money Act section 20C as a former temporary resident within the meaning of section 20AA of that Act;

*lost member* has the meaning given in the SIS Regulations regulation 1.03A;

*lost member account* has the meaning given in the Commonwealth Unclaimed Money Act section 24B;

*prescribed scheme* means a scheme that is prescribed for the purposes of the Commonwealth Unclaimed Money Act sections 18AA, 20JA and 24HA;

unclaimed money has the meaning given in the Commonwealth Unclaimed Money Act sections 12 and 14;

#### 5. Regulation 53 amended

In regulation 53:

(a) in paragraph (b) delete "West State Super Scheme." and insert:

West State Super Scheme; or

- (b) after paragraph (b) insert:
  - (c) the whole balance of the person's account is paid to the Commonwealth Commissioner of Taxation in respect of the member under regulation 69AA or 69AB; or
  - (d) the whole of the member's benefits are included in a payment to the Commonwealth Commissioner of Taxation under regulation 79AAA.

#### 6. Regulation 68 amended

In regulation 68(1):

(a) in paragraph (e) delete "regulation 65BB." and insert:

regulation 65BB; and

- (b) after paragraph (e) insert:
  - (f) any amount paid to the Commissioner in respect of the member under regulation 69AA or 69AB; and
  - (g) the amount of any benefit of the member included in a payment made under regulation 79AAA.

#### 7. Regulations 69AA and 69AB inserted

At the end of Part 3 Division 4 insert:

# 69AA. Payments in respect of former temporary residents under the Commonwealth Unclaimed Money Act Part 3A

If —

(a) the West State Super Scheme is a prescribed scheme; and

(b) a member is a former temporary resident,

the Board is to make a payment in respect of the member to the Commonwealth Commissioner of Taxation in accordance with the Commonwealth Unclaimed Money Act Part 3A.

### 69AB. Payments in respect of lost member accounts under the Commonwealth Unclaimed Money Act Part 4A

If —

- (a) the West State Super Scheme is a prescribed scheme; and
- (b) an account is a lost member account,

the Board is to make a payment in respect of the account to the Commonwealth Commissioner of Taxation in accordance with the Commonwealth Unclaimed Money Act Part 4A.

#### 8. Regulation 79AAA inserted

After regulation 79 insert:

## 79AAA. Transfer of benefit under the Commonwealth Unclaimed Money Act Part 3

If —

- (a) the West State Super Scheme is a prescribed scheme; and
- (b) a benefit payable to or in respect of a member is unclaimed money,

the Board is to transfer the benefit to the Commonwealth Commissioner of Taxation by including the amount of the benefit in a payment made in accordance with the Commonwealth Unclaimed Money Act Part 3.

#### 9. Regulation 87 amended

In regulation 87:

(a) in paragraph (b) delete "GESB Super Scheme." and insert:

GESB Super Scheme; or

- (b) after paragraph (b) insert:
  - (c) the whole balance of the person's account is paid to the Commonwealth Commissioner of Taxation in respect of the member under regulation 105A or 105B; or
  - (d) the whole of the member's benefits are included in a payment to the Commonwealth Commissioner of Taxation under regulation 121A.

#### 10. Regulation 103 amended

In regulation 103(1):

(a) in paragraph (d) delete "regulation 98." and insert:

regulation 98; and

- (b) after paragraph (d) insert:
  - (e) any amount paid to the Commonwealth Commissioner of Taxation in respect of the member under regulation 105A or 105B; and
  - (f) the amount of any benefit of the member included in a payment made under regulation 121A.

#### 11. Regulations 105A and 105B inserted

At the end of Part 3A Division 4 insert:

# 105A. Payments in respect of former temporary residents under the Commonwealth Unclaimed Money Act Part 3A

If —

- (a) the GESB Super Scheme is a prescribed scheme; and
- (b) a member is a former temporary resident,

the Board is to make a payment in respect of the member to the Commonwealth Commissioner of Taxation in accordance with the Commonwealth Unclaimed Money Act Part 3A.

### 105B. Payments in respect of lost member accounts under the Commonwealth Unclaimed Money Act Part 4A

If —

- (a) the GESB Super Scheme is a prescribed scheme; and
- (b) an account is a lost member account,

the Board is to make a payment in respect of the account to the Commonwealth Commissioner of Taxation in accordance with the Commonwealth Unclaimed Money Act Part 4A.

#### 12. Regulation 121A inserted

After regulation 120 insert:

### 121A. Transfer of benefit under the Commonwealth Unclaimed Money Act Part 3

If—

- (a) the GESB Super Scheme is a prescribed scheme; and
- (b) a benefit payable to or in respect of a member is unclaimed money,

the Board is to transfer the benefit to the Commonwealth Commissioner of Taxation by including the amount of the benefit in a payment made in accordance with the Commonwealth Unclaimed Money Act Part 3.

#### 13. Regulation 181 amended

In regulation 181(1):

(a) in paragraph (c) delete "Retirement Income Scheme." and insert:

Retirement Income Scheme; and

- (b) after paragraph (c) insert:
  - (d) any amount paid to the Commonwealth Commissioner of Taxation in respect of the member under regulation 196AA or 196AB; and
  - (e) the amount of any benefit of the member included in a payment made under regulation 196AC.

#### 14. Regulations 196AA to 196AC inserted

At the end of Part 4 Division 6 insert:

# 196AA. Payments in respect of former temporary residents under the Commonwealth Unclaimed Money Act Part 3A

If —

- (a) the Retirement Income Scheme is a prescribed scheme; and
- (b) a member is a former temporary resident,

the Board is to make a payment in respect of the member to the Commonwealth Commissioner of Taxation in accordance with the Commonwealth Unclaimed Money Act Part 3A.

## 196AB. Payments in respect of lost member accounts under the Commonwealth Unclaimed Money Act Part 4A

If—

- (a) the Retirement Income Scheme is a prescribed scheme; and
- (b) an account is a lost member account,

the Board is to make a payment in respect of the account to the Commonwealth Commissioner of Taxation in accordance with the Commonwealth Unclaimed Money Act Part 4A.

## 196AC. Transfer of benefit under the Commonwealth Unclaimed Money Act Part 3

If —

- (a) the Retirement Income Scheme is a prescribed scheme; and
- (b) a benefit payable to or in respect of a member is unclaimed money,

the Board is to transfer the benefit to the Commonwealth Commissioner of Taxation by including the amount of the benefit in a payment made in accordance with the Commonwealth Unclaimed Money Act Part 3.

#### 15. Regulation 209 amended

In regulation 209(1):

(a) in paragraph (b) delete "GESB Super (Retirement Access) Scheme." and insert:

GESB Super (Retirement Access) Scheme; and

- (b) after paragraph (b) insert:
  - (c) any amount paid to the Commonwealth Commissioner of Taxation in respect of the member under regulation 219AB or 219AC; and
  - (d) the amount of any benefit of the member included in a payment made under regulation 219AD.

#### 16. Regulations 219AB to 219AD inserted

At the end of Part 5 Division 6 insert:

# 219AB. Payments in respect of former temporary residents under the Commonwealth Unclaimed Money Act Part 3A

If—

- (a) the GESB Super (Retirement Access) Scheme is a prescribed scheme; and
- (b) a member is a former temporary resident,

the Board is to make a payment in respect of the member to the Commonwealth Commissioner of Taxation in accordance with the Commonwealth Unclaimed Money Act Part 3A.

#### 219AC. Payments in respect of lost member accounts under the Commonwealth Unclaimed Money Act Part 4A

If —

- (a) the GESB Super (Retirement Access) Scheme is a prescribed scheme; and
- (b) an account is a lost member account,

the Board is to make a payment in respect of the account to the Commonwealth Commissioner of Taxation in accordance with the Commonwealth Unclaimed Money Act Part 4A.

## 219AD. Transfer of benefit under the Commonwealth Unclaimed Money Act Part 3

If —

- (a) the GESB Super (Retirement Access) Scheme is a prescribed scheme; and
- (b) a benefit payable to or in respect of a member is unclaimed money,

the Board is to transfer the benefit to the Commonwealth Commissioner of Taxation by including the amount of the benefit in a payment made in accordance with the Commonwealth Unclaimed Money Act Part 3.

#### 17. Regulation 224E amended

In regulation 224E(a) delete "lost member (as defined under the SIS Act)," and insert:

lost member,

#### 18. Regulation 225AA inserted

After regulation 224G insert:

#### 225AA. Information relating to unclaimed money, etc.

If a scheme is a prescribed scheme, the Board is to give the Commonwealth Commissioner of Taxation the statements referred to in the Commonwealth Unclaimed Money Act sections 16, 20E and 24C.

#### 19. Regulation 225A amended

After regulation 225A(3) insert:

(4A) The Board is to give the statements required to be given under regulation 225AA in the manner, and at the times or on the occasions, provided in the Commonwealth Unclaimed Money Act.

N. HAGLEY, Clerk of the Executive Council.