

Local Government and Other Authorities (Superannuation) Act 1927 No 35

[1927-35]



New South Wales

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Local Government and Other Authorities (Superannuation) Act 1927 No 35



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Local Government and Other Authorities (Superannuation) Act 1927 No 35



New South Wales

An Act to provide a scheme of Superannuation for certain employees of the Councils of Shires and Municipalities and of certain other authorities; and for purposes connected therewith.

Part 1 Introductory

1 Name of Act

- (1) This Act may be cited as the *Local Government and Other Authorities (Superannuation) Act 1927*.
- (2) In this Act the expression **the Principal Act** means the *Local Government Act 1919*.
- (3) Unless the context necessarily requires a different meaning, expressions defined in the Principal Act shall bear the same meanings in this Act.
- (4) (Repealed)

2 Commencement and application of Act

- (1) This Act shall commence on a day not earlier than the first day of July, one thousand nine hundred and twenty-seven, to be appointed by the Governor and notified by proclamation published in the Gazette not less than six weeks before the date of commencement.
- (2) This Act shall apply to and in respect of town clerks, shire clerks, municipal engineers, shire engineers and health inspectors of any council, and to such other servant or servants or class of servants of councils as the Governor may by proclamation published in the Gazette from time to time direct.

Classes of servants may be defined in any such proclamation by reference to the occupation, age, sex, past service, or salary of the servants to whom this Act is to be applied.

- (3) This Act shall also apply to and in respect of every veterinary inspector who shall for the purposes of this Act be deemed to be a servant of a pastures protection board as

defined in the *Pastures Protection Act 1934*.

(4)

- (a) This Act shall also apply to and in respect of such servant or servants or class of servants of any body or association of persons, corporate or unincorporate, as the Governor may by proclamation published in the Gazette from time to time direct.
- (b) For the purposes of the application of the provisions of this Act to any such servants or class of servants a reference in this Act to a council or permanent servant shall be read and construed as a reference to any such body or association of persons or the servant of such body or association of persons to whom this Act is applied pursuant to paragraph (a), as the case may require.
- (c) Classes of servants may be defined in any proclamation under this subsection by reference to the occupation, age, sex, past service, or salary of the servants to whom this Act is to be applied.

- (5) Without affecting the operation of the foregoing provisions of this section, the Governor may by proclamation published in the Gazette declare any body or association of persons, corporate or unincorporate, to be an employing authority for the purposes of the definition of **employer** in section 15AL (1).

3 Definitions

In this Act, unless inconsistent with the context or subject-matter—

Administration Account means the STC Administration Account maintained under the *Superannuation Administration Act 1996*.

Approved means approved by the Governor by notification published in the Gazette.

Benefits Fund means the Superannuation Benefits Fund established under section 15S.

Board means the SAS Trustee Corporation continued under the *Superannuation Administration Act 1996*.

Contingent Account means the Contingent Account established under section 17P.

Council includes County Council, urban committee, any joint committee constituted by any two or more councils under the Principal Act and a pastures protection board as defined in the *Pastures Protection Act 1934*.

Fund of the board means the Provident Fund, the Benefits Fund, the Pension Fund, the Management Account, the Contingent Account, the reserve account under section 4A or the reserve account under section 13A.

Future service factor means the difference between the number of years of the age at next birthday of a permanent servant at the time of his taking out a policy of insurance

under this Act and sixty-five years.

Insurance company extends and applies to any company, society or body of persons incorporated or regulated, or enabled to sue and be sued, by any charter or Act and associated together with the object solely, or amongst others, of granting policies upon lives or entering into contracts for future endowments by way of annuity or otherwise; and also includes any Government department, mutual indemnity association, or other body undertaking insurance under this Act.

Past service factor means the number of completed years of past service, not exceeding in any case twenty years, of a permanent servant at the time at which this Act is applied to him, including war service with the Australian Expeditionary Forces where the permanent servant at the time of enlisting was in the employment of a council.

Pension Fund means the Local Government Pension Fund established under section 15AZ.

Permanent servant means town clerk, shire clerk, municipal engineer, shire engineer, health inspector, or other servant of a council to whom the provisions of this Act may by proclamation be extended.

The expression **permanent servant** includes a veterinary inspector who shall be deemed to be the permanent servant of a pastures protection board which pays his salary or any part thereof.

Prescribed employment benefit means an employment benefit of a kind referred to in paragraph (b), (c) or (e) of the definition of **employment benefit** in section 42K (1) of the [Public Sector Management Act 1988](#).

Provident Fund means the Local Government Provident Fund established under section 8.

Regulations means regulations under this Act.

Relieving allowance means an allowance paid to the holder of an office or position for performing any or all of the duties of another office or position, without his being appointed to that other office or position on a permanent basis.

Salary means salary determined in accordance with section 3A or 3B and expressed as an annual rate.

Service means service of a servant in any capacity, whether continuous or broken, with one or more councils.

Total service factor means future service factor added to past service factor.

Veterinary inspector means a veterinary inspector appointed under the [Pastures Protection Act 1934](#).

3A Salary

- (1) For the purposes of this Act, **salary**, in relation to a servant of an employer, means the remuneration, salary or wages payable in money to the servant in the servant's capacity as a servant of the employer, as reported to the Board from time to time by the servant's employer, including—
- (a) a loading in respect of any shift allowance, as determined in accordance with the regulations, and
 - (b) other allowances payable in money that are of a kind included within the value of leave paid on termination of employment,
- but does not include the excluded amounts or allowances referred to in subsection (2).
- (2) The excluded amounts or allowances are—
- (a) an amount paid for overtime or as a bonus, or an allowance instead of overtime,
 - (b) except to the extent determined in accordance with the regulations, as referred to in subsection (1) (a)—an amount paid as shift allowance,
 - (c) except to the extent that this section otherwise provides—a relieving allowance,
 - (d) an expense allowance or an allowance for travelling, subsistence or other expenses,
 - (e) an equipment allowance, and
 - (f) an amount paid for rent or as a residence, housing or quarters allowance.
- (3) If a servant's employer, or a person authorised to do so on behalf of the employer, certifies in writing to the Board that a relieving allowance to be, or being, paid to the servant in the servant's capacity as a servant is likely to be paid for a continuous period of 1 year (whether or not the period is partly before the date of the certificate), the allowance is, as from—
- (a) the date on which the certificate is lodged with the Board, or
 - (b) the date from which the allowance becomes payable,
- whichever is the later, salary for the purposes of this Act.
- (4) If a relieving allowance has been paid to a servant in the servant's capacity as a servant for a continuous period of 1 year that ends after the commencement of this section and, during that period, the allowance has not been treated as part of the servant's salary in accordance with subsection (3), the allowance shall, as from the expiration of that period of 1 year, be treated as part of the servant's salary while its payment to the servant continues.

- (5) In this section, **shift allowance** means an allowance paid to a servant in respect of shift work performed by the servant, and includes amounts paid as penalty rates.
- (6) Any allowances or other kinds of remuneration treated as salary immediately before the commencement of this section in relation to a servant shall continue to be treated as salary for the purposes of this Act, but only in relation to that servant.

3B (Repealed)

Part 2 Insurance provisions

4 Compulsory insurance

- (1) Every permanent servant of a council shall effect in manner prescribed in this section with an approved insurance company within such time as may be prescribed an endowment insurance policy maturing at the age of sixty-five years (which shall be the retiring age of all permanent servants coming within the provisions of this Part) or previous death according to the scale of compulsory cover set forth in the Schedule to this Act.

Where and so often as the salary of a permanent servant is increased he shall within such time and in such manner as may be prescribed effect additional insurance for such further amount as will together with the amount for which he is already insured pursuant to this section, if any, equal the amount for which he would have been required to effect insurance if such increased salary had been payable to him at the time the endowment insurance policy subsisting in respect of him was effected or deemed to have been effected pursuant to this section.

- (1A) In its application to permanent servants effecting endowment insurance policies as required by subsection (1) after the commencement of the [Local Government and Other Authorities \(Superannuation\) Amendment Act 1959](#) the said subsection (1) shall be read and construed as if the words “the Schedule” were omitted therefrom and the word and letter “Schedule A” were substituted therefor.
- (2) Proposals for insurance under this section shall be lodged with the board by the permanent servants concerned, and as agent for the proponents the board may with the approval of the Minister agree with an approved insurance company or companies for the issue of the policies applied for.
- (3) The board may with the like approval arrange with any approved insurance company or companies for the insurance of a group or groups of permanent servants in such manner as to ensure that each permanent servant concerned in any group shall be covered to the extent provided in subsection (1).

The inclusion of any permanent servant under any group insurance policy shall be deemed to be sufficient compliance with subsection (1).

(4)

- (a) All such policies shall be handed to and shall be held by the board until the policy moneys are payable, and shall then be delivered to the permanent servant who has been insured or to his personal representatives.
- (b) In the event of any permanent servant ceasing to be employed by any council before the policy moneys become payable such person shall be entitled to receive from the board any policy held upon his behalf, subject to payment to the board of any moneys which may have been paid in respect of the premium for any unexpired balance of the then current period covered by such premium, and to the payment to the board of any moneys due by such permanent servant to the council in respect of the policy.

Where any such permanent servant is included in a group policy of insurance the board may arrange with the insurance company or companies concerned to pay to such permanent servant the surrender value of his interest in any such group policy.

The board shall fix and the permanent servant shall pay to the board the part of the premium paid by the board on his behalf for the then current period of the policy attributable to the unexpired portion of that period, and also pay to the board any moneys due by such permanent servant to the council in respect of the policy.

- (c) The board shall immediately upon receipt of any such moneys payable to the council pay the same over to the council.
- (d) The board, if it sees fit, may arrange with any insurance company or companies with which insurance of any group of permanent servants has been effected under this Act to enable any permanent servant who is a member of such group and who notifies the board that he desires so to do, to continue his insurance in such group after he ceases to be employed by any council provided that he undertakes to pay and pays to the board periodically at the proper times the amount for premiums and other moneys which would have been payable by a council under this Act on the council's and on his own behalf had he remained in the service of a council.
- (e) In the event of the death of a permanent servant during the currency of a policy the policy moneys shall stand charged with the repayment to the board of so much of the premium paid by the board in respect of the current premium period as is fixed by the board as being attributable to the unexpired portion of that period. The board shall before handing any policy to the personal representatives of a deceased permanent servant arrange for the collection of the amount.

(f)

- (i) Where a permanent servant ceases to be employed by any council and advises

the board that he does not wish to take over or to continue any policy on his life effected under this Act or fails to advise the board of his wishes in this regard within one month after the posting of a notice by the board to his last known address or fails to pay on demand any moneys payable by him to the board, the board may arrange with the insurance company or companies concerned for the cancellation of such policy at such date as the board may decide upon.

The moneys paid by the insurance company or companies concerned shall be paid to the board and applied by it as follows—

- (a) firstly, in or towards payment to the board, of any moneys due to it by the permanent servant on any account, and
- (b) secondly, in or towards payment of the part of the premium paid for the then current period of the policy attributable to the unexpired portion of that period and any moneys due by the permanent servant to the council in respect of the policy, and
- (c) thirdly, in payment of the balance to the permanent servant.

Where any balance so paid to a permanent servant is not equal to the quota of premium or premiums, or contribution or contributions, paid by him in respect of the policy and where the board has received commission from the insurance company or companies concerned in respect of such policy the board from its reserve account may make such payment as it deems equitable to the permanent servant but the amount so payable to the permanent servant together with the balance referred to above shall not exceed the amount of such servant's quota of premium or premiums, or contribution or contributions, paid by him in respect of the policy.

- (ii) Where the policy on the life of a permanent servant to whom this paragraph applies has not been in force for more than one year or for a sufficient time to enable a surrender value to attach to such policy and where the board has received commission from the insurance company or companies concerned in respect of such policy the board from its reserve account may make such payments as it deems equitable to the council last employing such permanent servant and to the permanent servant, but—
 - (a) the amount payable to the council shall not exceed the amount of the council's quota of premium or premiums, or contribution or contributions, paid in respect of the policy, and
 - (b) the amount payable to the permanent servant shall not exceed the amount of such servant's quota of premium or premiums, or contribution or contributions, paid by him in respect of the policy.

- (5) Any permanent servant who has his life insured at the commencement of this Act or upon the provisions of this Act being applied to him or at the commencement of his employment with a council may make arrangements with the board for the acceptance of his subsisting policy in lieu of effecting insurance as provided in subsection (1).

If the board accepts such policy as satisfying the provisions of subsection (1) such permanent servant shall lodge the policy with the board, and thereupon such policy or policies shall for the purposes of this Act be deemed to be policies effected under subsection (1).

The council's quota payable as hereinafter defined, in respect of such policy or policies, shall not in any such case be calculated on the premium or premiums actually payable on such policy or policies, but shall be calculated on the rate of premium which would have been payable if a new policy were effected under subsection (1) at the then age of such permanent servant.

- (6) No policy effected under this section or any other section of this Act and no bonus declared in respect thereof shall be assigned, transferred, surrendered, mortgaged, charged, or encumbered in any manner whatsoever, so long as the permanent servant concerned is employed by any council.
- (7) A policy effected in pursuance of this section shall have the protection afforded by section 4 of the *Life, Fire, and Marine Insurance Act 1902* whatever may be the time during which such policy has endured, and section 5 of the said Act shall not apply thereto.
- (8) This section applies to every permanent servant employed by a council at or after the commencement of this Act, and not exempted from the obligations of this section by virtue of the provisions of section 7—

Provided that the board may in any special case, on application being made to it as prescribed, if it is of the opinion that it is for the benefit of any permanent servant, exempt such servant from the obligations under this section for a period to be decided by it or postpone the application of the Act to any such permanent servant for such period as may be decided by it.

4A Reserve fund

The board may set aside from time to time a portion not exceeding twenty per centum of any moneys received by it by way of commission or otherwise for the effecting of insurance on the lives of permanent servants as elsewhere provided in this Act and place such portion to a reserve account.

Interest derived from the investment of the reserve account shall form part thereof.

The board may use the income and capital of such reserve account in making payments

of premiums on the policy of a permanent servant who may be temporarily out of a council's employment, or to secure the surrender value of a policy and making payments to councils and permanent servants pursuant to paragraph (f) of subsection (4) of section 4. Any payments so made together with interest at the prescribed rate shall be a charge on any policy moneys coming to the hands of the board on such surrender.

The board may at any time in its discretion pay from such reserve account any amount which it deems to be in excess of its requirements for the above purposes to its management account.

5 Optional further units

A permanent servant of a council who has not attained the age of fifty-five years and—

- (a) who before the commencement of the *Local Government and Other Authorities (Superannuation) Amendment Act 1959* has effected a policy of insurance under section 4, may, if such policy is still subsisting, within six months after such commencement or thereafter at such times as may be prescribed, or
- (b) who after the commencement of the *Local Government and Other Authorities (Superannuation) Amendment Act 1959* effects a policy of insurance under section 4 may, upon effecting such policy or thereafter at such times as may be prescribed,

effect one or more optional cover units of insurance of two hundred dollars each, but so that the total of the compulsory and optional cover (including in a case to which paragraph (a) applies any optional cover effected before such commencement) so effected shall not exceed twelve thousand dollars.

Application for such optional units shall be made in such manner as may be prescribed.

Any permanent servant who has effected insurance through the board under section 4 may request the board to accept any existing policy of insurance on his life in lieu of taking out further optional units as provided in this section.

The board may if it sees fit accept such policy provided it is satisfied that such policy to be handed to the board for its acceptance is the equivalent of the optional units of cover applied for, and the provisions of this section shall thereafter apply with respect to such policy as if the permanent servant concerned had taken out optional units as provided.

The council's quota payable as hereinafter defined, in respect of such policy or policies, shall not in any such case be calculated on the premium or premiums actually payable on such policy or policies, but shall be calculated on the rate of premium which would have been payable if a new policy were effected for the optional units of cover applied for at the then age of such permanent servant.

6 Payment of premiums

- (1) Where a permanent servant of a council effects a policy of insurance in accordance

with the foregoing provisions of this Act—

- (a) the board shall pay the premiums to the insurance company concerned, and the council for the time being employing him shall make contributions to the board equal to those premiums,
- (b) contributions payable under paragraph (a) by a council shall, in respect of any period commencing on or after 1 April 1977, be calculated on a monthly basis, and the contributions payable in respect of a month shall be paid to the board within 7 days after the last day of the month to which they relate,
- (c) contributions payable under paragraph (a) by a council in respect of a person who was a permanent servant of the council for a part, but not the whole, of a month are payable only for that part of the month during which he was a permanent servant of the council, and, for the purposes of this paragraph, contributions shall be calculated on a daily basis,
- (d) the board may in any particular case charge interest at a rate to be prescribed calculated on a daily basis on any contribution not paid within the period prescribed by this Part.

Such interest shall be recoverable by the board in the same way in which premiums are recoverable.

Such interest shall not be chargeable by the council against any permanent servant,

- (e) the board may in the case of any permanent servant whom it deems and while it deems such permanent servant to be only temporarily out of employment pay any premiums payable for the purpose of retaining any existing insurance of such permanent servant, if such permanent servant shall so request.

In such case interest shall be payable by such permanent servant upon all moneys paid by the board, calculated at the rate to be prescribed.

All such moneys and interest shall be recoverable by the board from such permanent servant in the same manner as any moneys payable by a council to the board hereunder.

All such moneys may be paid by the board and until repayment shall with the interest thereon be a charge upon the policy and all moneys to be received thereunder.

The board may include any moneys payable to it under this paragraph in any notice for payment of contribution sent by it to any council in whose employment such permanent servant may be thereafter and the same shall be deducted by it as prescribed from any salary or other moneys payable by the council to the said

servant and paid to the board.

- (2) Every permanent servant of a council in respect of whom the council shall have paid any such contribution shall be liable to the council for so much thereof as shall remain after deducting the council's quota calculated as hereinafter provided.

The council may deduct such residue or any part thereof from any sum which may be or may become due by the council to such permanent servant by way of salary or otherwise by periodical instalments as prescribed.

The council may sue for and recover any balance due by any permanent servant in respect of contributions paid by the council under this section which it may not have recovered by deductions from salary or otherwise as aforesaid.

- (3) (Repealed)

- (4) The council's quota of the contribution payable in respect of the compulsory cover provided for in section 4 and of the contribution payable in respect of the optional cover units provided for in section 5 shall be one moiety of each such contribution—

Provided that where optional cover units have been effected before the commencement of the *Local Government (Superannuation) Amendment Act 1940* or where optional cover units in respect of which application has been made to the board before such commencement are effected after such commencement the council's quota for the contribution payable in respect thereof shall be a proportion of that contribution corresponding to the ratio that the past service factor bears to the total service factor.

- (4A) (Repealed)

- (5) The board shall pay the amounts received by it for premiums into a special account with a bank, building society or credit union to be called "The Local Government (Servants) Insurance Account".

From such account the board shall pay the premiums on the policies of insurance effected under section 4.

Cheques drawn on this account by the board shall be signed as prescribed.

- (6) In subsection (1), **month** has the meaning ascribed to that expression by section 15AL.

Part 3 Provident Fund provisions

7 Exemption

- (1) Every permanent servant of a council who at the commencement of this Act or at the date upon which the provisions of this Act are applied to him or at the date of his

appointment (as the case may be)—

- (a) has attained the age of fifty-five years, or
- (b) having attained the age of fifty years elects within such time and in such manner as may be prescribed to contribute to the Provident Fund, or
- (c) being under the age of fifty-five years duly applies through the board to an insurance company for a policy of insurance under section 4 and—
 - (i) is refused by such insurance company, or
 - (ii) is informed that such insurance company will not accept the risk except upon the condition of his being charged a premium in respect of such policy at the rate charged by such insurance company for an age seven years or more greater than his actual age, or
 - (iii) is informed that such insurance company will not accept the risk except upon the condition of his being charged a premium in respect of such policy at the rate charged by such insurance company for an age three or more years greater but not exceeding six years greater than his actual age, and who elects within such time and in such manner as may be prescribed to contribute to the Provident Fund,

shall be exempted from the obligation to effect insurance under section 4.

- (2) Paragraph (b) of subsection (1) (as amended by the *Local Government (Superannuation) Amendment Act 1935*), shall not be construed to extend to any case of a permanent servant who prior to the commencement of that Act had attained the age of fifty years and prior to such commencement has arranged with the board to insure or has effected insurance pursuant to section 4.

7A Election to insure under sec 4

- (1) Where a permanent servant is, in accordance with the provisions of subparagraph (i) or (ii) of paragraph (c) of subsection (1) of section 7, exempted from the obligation to effect insurance under section 4 and is subsequently informed by an insurance company that such insurance company will accept the risk and that the premium charged in respect of the policy will not exceed the rate charged by such insurance company for an age six years greater than his actual age, such servant may elect, in the manner prescribed, to discontinue his contributions to the Provident Fund.
- (2) Where a permanent servant so elects to discontinue his contributions to the Provident Fund, he shall, within such time as may be prescribed, effect insurance under section 4.
- (3) Upon such insurance being effected by the permanent servant—

- (a) the provisions of subsections (1) and (2) of section 13 shall cease to apply to or in respect of such permanent servant, and
 - (b) there shall be refunded to the council which has made the contribution to the Provident Fund required by subsection (1) of section 13 in respect of such permanent servant for the year current at the date upon which such insurance is effected such proportion of that contribution as shall be attributable to the portion of that year which is unexpired at such date.
- (4) Notwithstanding the provisions of section 15, the board may, with the consent of a permanent servant who has elected under this section to effect insurance under section 4, apply moneys standing to the credit of such permanent servant in the Provident Fund in payment of his proportion of any premiums on insurance effected by him under Part 2.

7B Certain servants insured under Part 2 may contribute to Provident Fund

- (1) A permanent servant who is insured under the provisions of section 4 and has attained the age of fifty years but is under the age of fifty-five years may, in lieu of effecting additional insurance in accordance with section 4 or 5, request, in the prescribed manner, that contributions be made to the Provident Fund on his behalf in respect of any number of additional cover units of insurance of two hundred dollars each for which he is eligible.
- (2) A permanent servant who is insured under the provisions of section 4 and is under the age of fifty years and has applied through the board to an insurance company for an additional policy of insurance under section 4 or 5 and such application has been refused by such insurance company or has been informed that such insurance company will not accept the risk except upon the condition of his being charged a premium in respect of such policy at the rate charged by such insurance company for an age three years or more greater than his actual age, may, in lieu of effecting such additional insurance, request, in the prescribed manner, that contributions be made to the Provident Fund on his behalf in respect of any number of additional cover units of insurance of two hundred dollars each for which he would have been eligible if there had not been such a refusal or loading.

7C Additional contributions to Provident Fund

- (1) A permanent servant who at the commencement of the *Local Government and Other Authorities (Superannuation) Amendment Act 1959* has attained the age of fifty-five years and is insured under the provisions of section 4 or sections 4 and 5 or is a permanent servant in respect of whom contributions are made to the Provident Fund or is so insured and is a permanent servant in respect of whom contributions are made as aforesaid may, within six months after such commencement or thereafter at such times as may be prescribed, request, in the prescribed manner, that contributions or additional contributions be made annually to the Provident Fund on his behalf of an

amount which does not exceed—

(a) the difference between—

- (i) any premium payable in respect of any such insurance and annual contribution made to the Provident Fund in respect of him, and
- (ii) forty per centum of his salary for the time being, or

(b) eight hundred and sixty dollars,

whichever is the lesser.

- (2) A permanent servant who by virtue of the operation of paragraph (c) of subsection (1) of section 7 is exempted from the obligation to effect insurance under section 4 may request, in the prescribed manner, that contributions be made to the Provident Fund on his behalf in respect of any number of units of or additional cover units of insurance of two hundred dollars each for which he would have been eligible if he had not been so exempted.

Any request under this subsection shall—

- (a) in the case of a permanent servant who is at the commencement of the *Local Government and Other Authorities (Superannuation) Amendment Act 1959* exempted from the obligation to effect insurance under section 4, be made within six months after such commencement or thereafter at such times as may be prescribed,
- (b) in the case of a permanent servant who after such commencement becomes so exempted, be made within six months after the date upon which the provisions of this Act are applied to him or the date of his appointment, as the case may be, or thereafter at such times as may be prescribed.

(3) Any permanent servant—

- (a) to whom the provisions of this Act are applied, or who is appointed as such, after the commencement of the *Local Government and Other Authorities (Superannuation) Amendment Act 1959* and who is exempted from the obligation to effect insurance under section 4 by virtue of the operation of paragraph (a) of subsection (1) of section 7, or
- (b) who is exempted from the obligation to effect insurance under section 4 by virtue of the operation of paragraph (b) of subsection (1) of section 7, or
- (c) who being a female to whom the provisions of this Part apply by virtue of the operation of section 17F,

may request, in the prescribed manner, that additional annual contributions be made to the Provident Fund on his or her behalf of an amount which does not exceed—

(d) the difference between the annual contribution to the Provident Fund payable otherwise than pursuant to this subsection in respect of such permanent servant and fifteen per centum of such permanent servant's salary for the time being, or

(e) eight hundred and sixty dollars,

whichever is the lesser.

Paragraph (b) shall not apply to and in respect of a permanent servant who may request that additional contributions be made annually to the Provident Fund on his behalf pursuant to subsection (1).

Any request by a permanent servant pursuant to paragraph (a) shall be made within six months after the date upon which the provisions of this Act are applied to him or the date of his appointment, as the case may be, or thereafter at such times as may be prescribed.

Any request by a permanent servant pursuant to paragraph (b) or (c) shall—

- (i) if such permanent servant is exempted as referred to in the said paragraph (b), or is a permanent servant to whom the provisions of this Part apply as referred to in the said paragraph (c), at the commencement of the *Local Government and Other Authorities (Superannuation) Amendment Act 1959*, be made within six months after such commencement or thereafter at such times as may be prescribed, or
- (ii) if such permanent servant becomes so exempted or a permanent servant to whom the provisions of this Part so apply after such commencement, be made within six months after the date upon which the provisions of this Act are applied to him or her or the date of his or her appointment, as the case may be, or thereafter at such times as may be prescribed.

8 Local Government Provident Fund

- (1) There shall be established a "Local Government Provident Fund" into which shall be paid the contributions and out of which shall be paid the gratuities provided for in this Part.
- (2) Interest derived from the investment of the Provident Fund shall form part thereof.
- (3) The income of the Provident Fund shall not be subject to taxation.

9, 10 (Repealed)

11 Cheques

Cheques drawn on any account in any bank, building society or credit union shall be signed as prescribed.

12 (Repealed)

13 Contribution by councils in certain cases

- (1) Every council which at or after the commencement of this Act employs a permanent servant who is exempted from the obligations of section 4 or who has requested in pursuance of section 7B or 7C that contributions be made to the Provident Fund on his behalf shall make annual contributions to the Provident Fund in respect of such permanent servant at or within such time or times as may be prescribed—

Provided that every permanent servant whose application for insurance in accordance with Part 2 has resulted in such permanent servant being deferred, refused insurance, or required to pay a loading in excess of that referred to in subparagraph (ii) of paragraph (c) of subsection (1) of section 7 either in respect of compulsory or optional units of cover shall be deemed for the purpose of this Part to be exempted from the obligation under section 4 with regard to such part of the compulsory units of cover as are affected by such deferment, refusal or loading. The contribution of the council and of the permanent servant under this Part shall in such cases but in respect of such part only be the same as it would have been under Part 2 in respect of both compulsory and optional insurance cover if there had not been such deferment, refusal or loading.

- (1A) The board may in any particular case charge interest at a rate to be prescribed calculated on a daily basis on any contribution payable by a council which is not paid at or within the time or times at or within which it is required by this Act to be paid.

Such interest shall be recoverable by the board in the same way in which contributions are recoverable.

Such interest shall not be chargeable by the council against any permanent servant.

- (2) Every council which makes any such contribution as aforesaid shall be entitled to receive and recover from the permanent servant in respect of whom such contribution shall have been made one moiety thereof, and shall be at liberty to deduct, by periodical instalments as prescribed, the same or any part thereof from any sum or sums which may be or become due by the council to such permanent servant by way of salary or otherwise.
- (3) The annual contributions to be made under this section shall subject to the provisions of subsections (1), (3A) and (3B) be of such an amount as would, if paid at the beginning of each year and accumulated at compound interest after the rate of five per centum per annum, produce a sum which would, if and when such permanent servant reached the retiring age mentioned in section 14, be equal to one-twentieth part of such permanent servant's salary at the commencement of this Act, or at the date upon which the provisions of this Act are applied to him or upon his appointment to the council's service (as the case may be), for each year of service which such permanent servant would have to his credit if he remained in the service of the council until he reached such retiring age, but so as not to include more than twenty

years' service prior to the commencement of this Act or the date upon which the provisions of this Act are applied to him (as the case may be)—

Provided always that—

- (a) in no case shall any annual contribution payable under this subsection be less than seven per centum of the salary for the time being of such permanent servant.
- (b) (Repealed)

(3A)

- (a) Where the salary of a permanent servant is increased subsequently to the first assessment of contribution made in respect of such permanent servant under subsection (3) the contribution payable by the council in respect of such permanent servant shall be adjusted to the basis of the increased salary—

Provided that this provision shall not apply to any increases less in the aggregate than forty dollars in excess of the last salary basis of assessment in respect of such permanent servant.

- (b) Such adjustment shall only apply as from the commencement of the next succeeding contribution period following that during which the increase or increases took effect.
- (c) Any permanent servant who has attained the age of fifty years and whose salary is increased may, in such manner and within such time as may be prescribed, elect that the provisions of paragraph (a) shall not apply in respect of such increase and thereafter such provisions shall not apply to or in respect of such permanent servant.

- (3B) The annual contributions to be made under this section in respect of a permanent servant who has made a request under and in accordance with section 7B shall be an amount equivalent to the premium payable if a new policy were effected under Part 2, at the age of the permanent servant at the time of making such request, for an amount equivalent to the number of cover units specified in his request.

The annual contributions to be made under this section in respect of a permanent servant who has made a request under and in accordance with section 7C shall be an amount equivalent to the total of the amount specified in his request and the amount (if any) payable in respect of him under subsection (3).

- (3C) The contributions payable under this section shall cease to be payable when such permanent servant ceases to be employed by a council or reaches the retiring age mentioned in section 14 or dies, whichever event first happens.

- (4) All amounts received in respect of contributions under this part of the system shall be

recorded to credit of a separate account for each permanent servant, and at the end of each year the board shall credit the account of each participating permanent servant with interest at a rate determined by the board.

- (5) (Repealed)
- (6) This section has effect subject to section 13AA.

13AA Payment of contributions after 1 April 1977

- (1) Notwithstanding anything in section 13—
 - (a) contributions payable under that section shall, in respect of any period commencing on or after 1 April 1977, be calculated on a monthly basis, and the contributions payable in respect of a month shall be paid to the board within 7 days after the last day of the month to which they relate, and
 - (b) contributions payable under that section by a council in respect of a person who was a permanent servant of that council for a part, but not the whole, of a month are payable only for that part of the month during which he was a permanent servant of that council, and, for the purposes of this paragraph, contributions shall be calculated on a daily basis.
- (2) In this section, **month** has the meaning ascribed to that expression by section 15AL.

13A Provident Fund investment reserve

- (1) The board may transfer such amount as it may deem necessary from the interest earned in any year on investments of the Provident Fund moneys and any discounts received in such year in connection with the purchase of or profit made on the sale of any security or premium paid or allowed in connection with the conversion of any security to Australian Consolidated securities, to a reserve account for the purpose of providing for the adjustment of the difference (if any) between the cost price and selling price on realisation of any investment of the Provident Fund moneys made by the board pursuant to this Act.
- (2) Interest derived from the investment of the reserve account shall form part thereof.
- (3) The board may at its discretion at any time—
 - (a) utilise such reserve or any part thereof for the purpose for which the reserve account was established,
 - (b) allocate out of any surplus moneys in such reserve account which it may consider to be in excess of its requirements for the purpose aforesaid such amount as it deems to be expedient to the credit of the interest earnings of the fund in respect of any year. Such amount when so transferred shall be deemed to be interest on the investments earned during such year,

- (c) transfer out of the account to the Management Account such amounts as the board thinks fit towards the management expenses of the board, and
 - (d) allocate out of such account such amount as it may deem desirable and transfer such amount to the Contingent Account.
- (4) The board may borrow to the extent of the moneys of the Provident Fund invested in securities for the purpose of providing cash with which to meet claims on the Provident Fund which may require to be met before realisation of such securities and any interest payable on such borrowings shall be paid out of the reserve account provided for by this section.
- (5) (Repealed)

14 Retiring age

- (1) For the purposes of this Part the retiring age of a permanent servant shall be the age of sixty-five years—

Provided that where a permanent servant is over the age of fifty-five years at the commencement of this Act or at the date upon which the provisions of this Act are applied to him or at the date of his appointment (as the case may be) his retiring age shall be one year in excess of sixty-five years for each completed period of two years by which his age at the commencement of this Act or at the date upon which the provisions of this Act are applied to him or at the date of his appointment (as the case may be) is in excess of fifty-five years—

Provided that the date of retirement of any servant shall be not less than four years from the date of commencement of this Act or the date upon which the provisions of this Act are applied to him or the date of his appointment (as the case may be)—

Provided further that the retiring date for the purposes of this Part shall be the anniversary date, following his sixty-fifth birthday or such subsequent birthday fixed as his retiring age as aforesaid, of the commencement of the period covered by the first contribution paid to the board as provided in section 13 at the rate payable in respect of him in the last continuous period of his employment with a council.

- (2) Notwithstanding anything contained in subsection (1) the retiring age of a permanent servant who is a veterinary inspector shall not be later than the anniversary date, following his sixty-fifth birthday, of the commencement of the period covered by the first contribution paid to the board as provided in section 13, at the rate payable in respect of him in the last continuous period of his employment with a pastures protection board.

Where a permanent servant who is a veterinary inspector is over the age of sixty-five years at the commencement of the [Local Government \(Superannuation\) Amendment Act 1940](#), his retiring age shall be the age reached by him at the expiration of three

months after such commencement, and no contribution shall be made under this Act in respect of any such permanent servant.

- (3) Notwithstanding anything contained in subsection (1) the retiring age of a servant (other than a veterinary inspector) of a pastures protection board to whom this Act is applied shall not be later than the anniversary date, following his sixty-fifth birthday, of the commencement of the period covered by the first contribution paid to the board as provided in section 13, at the rate payable in respect of him in the last continuous period of his employment with a pastures protection board.

Where a servant (other than a veterinary inspector) of a pastures protection board is over the age of sixty-five years at the date this Act is applied to him his retiring age shall be the age reached by him at the expiration of three months after such date, and no contribution shall be made under this Act in respect of any such servant.

- (4) Notwithstanding anything contained in subsection (1) the retiring age of a person who becomes a permanent servant on or after the appointed day referred to in Part 3B shall be the age of sixty-five years.

15 Payment on retirement or death

- (1) Where a permanent servant of a council in respect of whom any contribution or contributions shall have been made to the Provident Fund under the foregoing provisions of this Act ceases to be employed by a council or dies, such permanent servant or his personal representatives (as the case may be) shall be entitled to receive from and out of the Provident Fund such amount as the board shall certify to be at the credit of such servant's account kept in accordance with section 13.
- (1A) Where a permanent servant to whom the provisions of this Act apply ceases to be employed by any council or dies the board may include in the amount it certifies to be at the credit of such permanent servant's account in the Provident Fund under this section interest calculated from the date interest was last credited to his account as provided in subsection (4) of section 13 up to the end of the month next preceding that during which such certificate is issued, at a rate per annum not exceeding one per centum less than the rate of interest last credited to his account.
- (2) Every certificate given by the board under this section shall be final and conclusive.
- (3) No gratuity provided for under this section shall be in any way assigned or charged or passed by operation of law to any person other than the permanent servant entitled thereto or his personal representatives (as the case may be), nor shall any gratuity payable on the death of any permanent servant be assets for the payment of his debts or liabilities.

15A Power of the board to purchase annuity etc out of a gratuity payable from the

Provident Fund

Whenever an amount is payable under section 15 to a permanent servant or to the servant's personal representatives, the board must, if directed to do so by the servant or those personal representatives, apply the amount, or such part of it as is specified by the servant or those personal representatives, in purchasing for the servant or, as the case may be, for the beneficiaries of the servant's estate a right to an annuity or other form of pension from a person nominated by the servant or those personal representatives.

Part 3A Voluntary savings

15B Additional payments to Provident Fund

- (1) A permanent servant or contributor to the Pension Fund may authorise the council by which he is employed to pay to the board on his behalf any sum of money payable to him by the council.
- (2) A permanent servant or contributor to the Pension Fund may pay directly to the board any sum of money.

15C Moneys part of Provident Fund

- (1) Any moneys paid to the board by or on the authorisation of a permanent servant (other than a contributor to the Pension Fund) under this Part shall be paid into the Provident Fund and shall, subject to the provisions of this Part, be deemed to be moneys payable into the Provident Fund under Part 3 and shall be dealt with by the board accordingly.
- (2) Any moneys paid to the board by or on the authorisation of a contributor to the Pension Fund under this Part shall be paid into the Pension Fund and shall, subject to the provisions of this Part, be deemed to be moneys payable into the Pension Fund under Part 3D and shall be dealt with by the board accordingly.
- (3) Any moneys paid to the Pension Fund under this Part shall be disregarded in determining benefits payable under Part 3D.

15D Rate of interest allowed

Any moneys paid to the Provident Fund or the Pension Fund by, or by authorisation of, a person under this Part shall be credited to that person and shall accumulate at such rate of interest, compounded annually, as may from time to time be determined by the board.

15E Money withdrawable at any time

A person may, on notice satisfactory to the board, withdraw from the Provident Fund or Pension Fund the whole amount standing to his credit therein under this Part (both principal and interest) or any portion thereof.

15F Power to close accounts

The board may—

- (a) refuse to accept from any council any payment made by it on behalf of any person pursuant to subsection (1) of section 15B,
- (b) refuse to accept from a person any direct payment pursuant to subsection (2) of the same section.

In any such case there shall be paid to the person concerned the whole amount standing to his credit in the Provident Fund or Pension Fund under this Part (both principal and interest).

15G Payment of moneys from Provident Fund or Pension Fund on retirement or death of permanent servant

Where a person to whose credit there is standing any amount in the Provident Fund or Pension Fund under this Part ceases to be employed by a council or dies that person or his personal representative (as the case may be) shall be entitled to receive from and out of the Provident Fund or Pension Fund the amount standing to the credit of that person as aforesaid.

Part 3B Superannuation benefits provisions

15H Definitions

(1) In this Part, unless inconsistent with the context or subject-matter—

Additional death benefits, in relation to a contributor, means the additional amount payable under section 15W to the personal representative of that contributor on his death.

Additional disablement benefits, in relation to a contributor, means the amount payable under paragraph (b) of subsection (1) of section 15X to that contributor.

Appointed day means the day appointed by the Governor pursuant to subsection (3) of section 1 of the *Local Government and Other Authorities (Superannuation) Amendment Act 1968*.

Contributor means a person who, under subsection (2) of section 15J, subsection (4) of section 15K or subsection (7) of section 15L, has become a contributor and continues to be a permanent servant who has not attained the age of sixty-five years.

Current insurance policy, in relation to a person, means an insurance policy in force in respect of that person that was effected by that person or accepted by the board under Part 2 and that is kept in force by the payment of the premiums thereon under section 6.

Election period means the period of six months commencing on and including a day appointed by the board for the purposes of this definition and notified in the Gazette.

Superannuation year means the period that commences on the first day of April in any year and ends on the thirty-first day of March in the next following year.

- (2) Only one day may be appointed by the board for the purposes of the definition of ***Election period*** in subsection (1).

15I Non-application of Parts 2 and 3

Parts 2 and 3 do not apply to or in respect of a person referred to in subsection (1) of section 15J (not being a person whose application to be exempted from coming under the provisions of this Part has been approved under subsection (7) of that section) or a contributor.

15J Servants who become permanent after appointed day

- (1) A person—
- (a) who—
- (i) on the appointed day is not but is subsequently employed by a council, or
- (ii) on the appointed day is employed by a council and on or after that day ceases to be so employed but is subsequently employed by the same or another council,
- and when so subsequently employed is a permanent servant, or
- (b) who otherwise becomes a permanent servant on or after the appointed day,
- and who has not attained the age of sixty-five years shall, within the prescribed time after he was so subsequently employed or otherwise became a permanent servant, furnish to the board, in a form approved by the board, such details of his medical and personal history as are provided for in that form.
- (2) A person referred to in subsection (1) becomes a contributor on the first day of the month next following the day on which he furnishes details as required by that subsection or, where he fails to furnish details as required by that subsection, on such day as the board may by resolution fix.
- (3) The board may by notice in writing require any person referred to in subsection (1) to submit himself for such medical examination or examinations as the board may determine.
- (4) The board shall consider the medical and personal history of the servant submitted by him and the results of any medical examination referred to in subsection (3) and shall determine whether or not the permanent servant is qualified for additional death

benefits and additional disablement benefits.

- (5) Until the board has made a determination under subsection (4) that a permanent servant is qualified for additional death benefits and additional disablement benefits, that servant shall not be so qualified.
- (6) A person referred to in subsection (1) may, if—
 - (a) he is the holder of a current insurance policy, or
 - (b) there is any amount standing to his credit in the Provident Fund,apply to the board within the prescribed time referred to in that subsection to be exempted from coming under the provisions of this Part.
- (7) The board may, if it thinks fit, approve of the application, and, where the applicant is the holder of a current insurance policy, may so approve subject to such conditions (which shall have effect notwithstanding any other provision of this Act and shall be binding on the council concerned and the applicant) with respect to the apportionment of premiums payable in respect of the policy and the acceptance of the policy by the board for the purposes of Part 2 as the board thinks fit.

15K Election by policy holders to come under this Part

- (1) Within a period of twelve months after the appointed day or within such further period as the Governor may, by proclamation published in the Gazette before the expiration of that period of twelve months, allow, a permanent servant who is the holder of a current insurance policy may in a form approved by the board—
 - (a) apply to surrender or to have cancelled all current insurance policies in his name and direct payment to the board of any moneys payable in respect of the surrender or cancellation,
 - (b) if he has any amount standing to his credit in the Provident Fund apply to have that amount transferred to the Benefits Fund for credit to his servant's account, and
 - (c) elect to come under the provisions of this Part.
- (1A) Within the election period, a permanent servant who is the holder of a current insurance policy may in a form approved by the board—
 - (a) apply to surrender or to have cancelled all current insurance policies in his name and direct payment to the board of any moneys payable in respect of the surrender or cancellation,
 - (b) if he has any amount standing to his credit in the Provident Fund apply to have that amount transferred to the Benefits Fund for credit to his servant's account,

and

(c) elect to come under the provisions of this Part.

- (2) Subsections (1) and (1A) do not apply to a permanent servant who has at any time been exempted from the obligation to effect insurance under section 4 by virtue of paragraph (c) of subsection (1) of section 7, unless he has subsequently been informed that an insurance company will accept the risk of that insurance as mentioned in subsection (1) of section 7A.
- (3) Where a person referred to in subsection (1) or (1A) becomes a contributor, the board shall upon his becoming a contributor—
- (a) cause the insurance policies to be surrendered or cancelled,
 - (b) pay the proceeds of the surrender or cancellation to the Benefits Fund,
 - (c) transfer any amount standing to that person's credit in the Provident Fund to the Benefits Fund, and
 - (d) credit the amounts paid or transferred under paragraph (b) or (c) to that person's servant's account in the Benefits Fund.
- (4) A person who makes an application and election under subsection (1) becomes a contributor—
- (a) where the application and election are lodged with the board on or after the first day of March and before the first day of September in any year—on the first day of October in that year, and
 - (b) where the application and election are lodged with the board on or after the first day of September in any year and before the first day of March in the next following year—on the first day of April in the lastmentioned year,
- and shall upon that day be qualified for additional death benefits and additional disablement benefits.
- (5) A person who makes an application and election under subsection (1A) becomes a contributor on a day determined by the board and shall upon that day be qualified for additional death benefits and additional disablement benefits.

15L Applications by contributors to Provident Fund and others to come under this Part

- (1) Within a period of twelve months after the appointed day or within such further period as the Governor may, by proclamation published in the Gazette before the expiration of that period of twelve months, allow, a permanent servant (not being a permanent servant entitled to make an application and election under section 15K), in respect of whom contributions are, when he makes the application referred to in this subsection,

being made under Part 3 to the Provident Fund, and who has not attained the age of sixty-five years, may, in a form approved by the board—

- (a) apply to have transferred to the Benefits Fund for credit to his servant's account the amount standing to his credit in the Provident Fund,
- (b) if he is the holder of any current insurance policies, apply to surrender or to have cancelled those insurance policies and direct payment to the board of any moneys payable in respect of the surrender or cancellation, and
- (c) apply to come under the provisions of this Part.

(2) A servant of a council who, immediately before the appointed day, was, and has since continued to be, a permanent servant may, if he has not attained the age of sixty-five years, in a form approved by the board, apply to come under the provisions of this Part if, when he makes the application, he is not the holder of a current insurance policy and is not a person in respect of whom contributions to the Provident Fund are being paid.

(2A) Within the election period, a permanent servant (not being a permanent servant entitled to make an application and election under section 15K (1A)), in respect of whom contributions are, when he makes the application referred to in this subsection, being made under Part 3 to the Provident Fund, and who has not attained the age of sixty-five years, may, in a form approved by the board—

- (a) apply to have transferred to the Benefits Fund for credit to his servant's account the amount standing to his credit in the Provident Fund,
- (b) if he is the holder of any current insurance policies, apply to surrender or to have cancelled those insurance policies and direct payment to the board of any moneys payable in respect of the surrender or cancellation, and
- (c) apply to come under the provisions of this Part.

(3) An applicant under subsection (1), (2) or (2A) shall furnish to the board with his application such details of his medical and personal history as are provided for in the form on which he makes the application.

(4) The board may by notice in writing require any such applicant to submit himself for such medical examination or examinations as the board may determine.

(5) The board shall consider any details of the medical and personal history of the applicant submitted by him and the results of any medical examination referred to in subsection (4) and shall, as it thinks fit—

- (a) decide that the applicant shall be qualified for additional death benefits and additional disablement benefits, or

(b) approve of the application subject to the condition that the applicant shall not be qualified for additional death benefits and additional disablement benefits.

(6) Where it approves of the application subject to the condition that the applicant shall not be qualified for additional death benefits and additional disablement benefits, the board shall, by notice in writing, inform the applicant of its decision, and if the applicant does not, in writing, and within twenty-one days after the date of the notice, or such further period not exceeding one month as the board may, whether before or after the expiration of that period of twenty-one days, determine, lodge with the board notice of his agreement to the condition, his application to come under the provisions of this Part shall be deemed to have lapsed.

(7) A person in respect of whom a decision is made under paragraph (a) of subsection (5) or who has lodged with the board notice of his agreement referred to in subsection (6) becomes a contributor—

(a) where he is a permanent servant referred to in subsection (1) and the decision was made or notice of his agreement was lodged with the board—

(i) on or after the first day of March and before the first day of September in any year—on the first day of October in that year, or

(ii) on or after the first day of September in any year and before the first day of March in the next following year—on the first day of April in that lastmentioned year,

(b) where he is a permanent servant referred to in subsection (2)—on the first day of the month next following the day on which the decision was made or notice of his agreement was lodged with the board, as the case may be, or

(c) where he is a permanent servant referred to in subsection (2A)—on a day determined by the board,

and, in the case of a person in respect of whom such a decision was made, shall on the day on which he becomes a contributor be qualified for additional death benefits and additional disablement benefits.

(8) Where the board makes a decision referred to in paragraph (b) of subsection (5) in relation to a servant of a council and the servant becomes a contributor, he shall not be qualified for additional death benefits and additional disablement benefits.

(9) Where a person referred to in subsection (1) or (2A) becomes a contributor, the board shall upon his becoming a contributor—

(a) transfer the amount standing to that person's credit in the Provident Fund to the Benefits Fund,

(b) cause any insurance policies referred to in subsection (1) (b) or (2A) (b) to be

surrendered or cancelled,

- (c) pay the proceeds of the surrender or cancellation to the Benefits Fund, and
- (d) credit the amounts transferred or paid under paragraph (a) or (c) to that person's servant's account in the Benefits Fund.

(10) Where an application is made by a servant of a council under subsection (2), the operation of the provisions of Parts 2 and 3 in relation to that servant is suspended—

- (a) where the board makes a decision referred to in paragraph (a) of subsection (5) in relation to that servant, until he becomes a contributor, or
- (b) where the board makes a decision referred to in paragraph (b) of that subsection in relation to that servant, until—
 - (i) he becomes a contributor,
 - (ii) he lodges with the board notice of his refusal to agree to the condition imposed by the board, or
 - (iii) the expiration of one month after the period of twenty-one days referred to in subsection (6),

whichever first occurs.

(11) A servant shall not, except with the approval of the board, be entitled to make more than one application under each of subsections (1), (2) and (2A).

15M Applications to be qualified for additional death benefits and additional disablement benefits

- (1) A contributor who is not qualified for additional death benefits and additional disablement benefits may, in a form approved by the board, apply to the board to become qualified for those benefits.
- (2) An applicant under subsection (1) shall furnish to the board with his application such details of his medical and personal history as are provided for in the form on which he makes the application.
- (3) The board may by notice in writing require any such applicant to submit himself for such medical examination or examinations as the board may determine.
- (4) The board shall consider the medical and personal history of the applicant submitted by him and the results of any medical examination referred to in subsection (3) and, if it approves of the application, the contributor shall be qualified for additional death benefits and additional disablement benefits as on and from such date, not being earlier than the date of the approval, as may be specified by the board in the approval.

- (5) A contributor shall not be entitled to make more than one application under this section in any period of three years.

15N Council's liability for contributors not referred to in sec 15O

- (1) In respect of every permanent servant of a council who becomes a contributor in any superannuation year otherwise than on the first day of that year, that council shall be liable to pay to the board an amount equal to eight and three-quarters per centum of the salary that would, if he were to continue to receive salary at the rate payable to him by that council at the time he becomes a contributor, be payable to him in respect of the period commencing on the day on which he becomes a contributor and ending on the last day of the superannuation year in which that day occurs or if, during that superannuation year, he would attain the age of sixty-five years, in respect of the period commencing on the day on which he becomes a contributor and ending on the day on which he would attain that age.
- (2) Where any amount has been paid or is payable under Part 2 or 3 in respect of a superannuation year by the council in respect of a person referred to in subsection (1), an amount that bears to the amount so paid or payable the same proportion as the number of complete months remaining in that superannuation year after that person became a contributor bears to twelve shall be credited to the council.
- (3) Where the amount credited to the council under subsection (2) is greater than the amount of the council's liability under subsection (1) in respect of the servant, the surplus shall be refunded by the board to the council.
- (4) Any amount credited to the council under subsection (2), reduced by any amount refunded to it under subsection (3), shall, for the purposes of section 15R, be deemed to have been paid by the council in respect of the permanent servant concerned.
- (5) (Repealed)
- (6) This section has effect subject to section 15OA.

15O Council's liability for contributors not referred to in sec 15N

- (1) In respect of every permanent servant of a council who on the first day of any superannuation year is a contributor, that council shall be liable to pay to the board an amount equal to eight and three-quarter per centum of the salary that—
- (a) if he was a contributor employed by that council on the thirty-first day of December next preceding that first day would, if he were to continue to receive salary at the rate payable to him by that council on that thirty-first day of December, or
- (b) if he was not a contributor employed by that council on the thirty-first day of December next preceding that first day would, if he were to continue to receive

salary at the rate payable to him by that council on the day on which he became a contributor,

be payable to him in respect of that superannuation year or, if during that superannuation year he would attain the age of sixty-five years, in respect of the period commencing on the first day of that superannuation year and ending on the day on which he would attain that age.

(2) (Repealed)

(3) This section has effect subject to section 150A.

150A Payment of contributions after 1 April 1977

(1) Notwithstanding anything in section 15N or 15O—

(a) contributions payable under those sections shall, in respect of the superannuation year commencing on 1 April 1977 and each succeeding superannuation year, be calculated on a monthly basis, and the contributions payable in respect of a month shall be paid to the board within 7 days after the last day of the month to which they relate, and

(b) contributions payable under those sections by a council in respect of a person who was a permanent servant of that council for a part, but not the whole, of a month of any such superannuation year are payable only for that part of the month during which he was a permanent servant of that council, and, for the purposes of this paragraph, contributions shall be calculated on a daily basis.

(2) In this section, **month** has the meaning ascribed to that expression by section 15AL.

15P Interest payable on unpaid liabilities of councils

(1) The board may in any particular case charge interest calculated on a daily basis, at a rate to be prescribed, in respect of any amount which is not paid within the period within which it is required by this Part to be paid.

(2) Any interest so charged shall be paid to the board by the council by which the unpaid amount was payable and shall not be chargeable by the council against any permanent servant.

15Q Variations in salary of \$100 or less to be disregarded

Where as at the thirty-first day of December in any year the salary of a permanent servant exceeds or is less than—

(a) where he became a contributor during that year, his salary as at the date on which he became a contributor, or

(b) where he (not being a person referred to in paragraph (a)) was a contributor on the

thirty-first day of December next preceding that firstmentioned day, the salary in respect of which the contributions in respect of him were assessed on that lastmentioned day,

but the excess or deficiency does not exceed one hundred dollars, the excess or deficiency shall be disregarded for the purpose of determining the liability of the council under subsection (1) of section 15O but where the excess or deficiency exceeds that amount it shall be taken into account for the purpose of determining that liability.

15R Servant's contribution

Where a council pays to the board in respect of a permanent servant any amount under section 15N or 15O, it shall be entitled—

- (a) to receive and recover from the permanent servant two-fifths of the amount so paid or, where under section 15Z part of any such amount has been credited or refunded or is to be credited or is refundable to the council, two-fifths of the difference between the amount so paid and the part so credited or refunded or to be credited or refundable, and
- (b) to deduct as prescribed the amount so receivable and recoverable from any amount or amounts that may become due to the permanent servant by way of salary or otherwise.

15S Superannuation Benefits Fund

There shall be established a Superannuation Benefits Fund which shall consist of—

- (a) all amounts received by the board or transferred to the Benefits Fund pursuant to subsection (3) of section 15K,
- (b) all amounts transferred to the Benefits Fund or received by the board pursuant to subsection (9) of section 15L,
- (c) all contributions received or receivable by the board in respect of a contributor,
- (d) all income received on any investments belonging to the Benefits Fund,
- (e) profits derived from the sale of any investments belonging to the Benefits Fund, and
- (f) all amounts received by the board pursuant to any agreement or policy entered into by the board under section 15AC.

15T Application of Benefits Fund

- (1) The Benefits Fund shall be applied by the board to the following purposes, that is to say—
 - (a) (Repealed)

- (b) the transfer to the Management Account of such amounts as the board thinks fit towards the management expenses of the board,
 - (c) the payment of any amounts payable by the board pursuant to this Part,
 - (d) the transfer to the Contingent Account of such amounts as the board may determine,
 - (e) all amounts payable by the board pursuant to any agreement or policy entered into by the board under section 15AC before the commencement of the *Local Government and Other Authorities (Superannuation) Amendment Act 1975*.
- (2) Moneys in the Benefits Fund held uninvested by the board may be lodged either at call or on fixed deposit, or partly at call and partly on fixed deposit with the Treasurer, or with any bank, building society or credit union, and while so lodged in a bank, building society or credit union shall be deemed to be moneys of the Crown.

15U Servant's account

- (1) There shall be maintained, in the Benefits Fund, a separate account in respect of each contributor to which shall be credited any moneys to be credited or transferred to that contributor's servant's account in accordance with subsection (3) of section 15K, or subsection (9) of section 15L, and all contributions received or receivable by the board pursuant to this Part in respect of that contributor.
- (2) At the end of each superannuation year, or as soon thereafter as practicable, the board shall credit each servant's account with interest at a rate determined in respect of that year by the board, calculated on the total amount at credit in each such account at the end of that year, and shall debit each such account with—
- (a) an amount calculated in such manner as the board may determine to cover the amounts referred to in paragraphs (b), (d) and (e) of subsection (1) of section 15T,
 - (b) where the servant is a permanent servant who is qualified for additional death benefits and additional disablement benefits, with the amount assessed by the board as the contribution payable in respect of that year by that servant for additional death benefits and additional disablement benefits, and
 - (c) any amount paid to or in respect of that contributor under this Part.

15V Lump sum benefit on retirement

- (1) Subject to section 15Z, where a contributor (in this section referred to as **the former contributor**)—
- (a) being a male, ceases to be employed by a council on or after the day on which he attains the age of sixty years and before he attains the age of sixty-five years,

(b) being a female, ceases to be employed by a council on or after the day on which she attains the age of fifty-five years and before she attains the age of sixty-five years, or

(c) attains the age of sixty-five years,

the board shall pay to the former contributor the total amount standing to the credit of the former contributor in his or her servant's account.

(2) A payment under subsection (1) shall not be made until the expiration of a period of twenty-eight days after the former contributor has ceased to be employed by the council unless within that period he or she applies to the board for the payment to be made.

15W Death of contributor

Subject to sections 15Z and 17BA, where a contributor (in this section referred to as **the former contributor**) dies, the board shall, on an application in writing in a form approved by the board made to the board by the personal representative of the former contributor, pay to that personal representative, as a death benefit, the total amount standing to the former contributor's credit in his servant's account and, where he was qualified for additional death benefits, an additional amount equal to the product of the annual salary that was payable to him immediately before his death and the multiplier specified in Schedule B under the heading "Multiplier of salary" that is opposite the age in years specified in that Schedule under the heading "Age in years" of the former contributor at the time of his death.

15X Disablement of contributor

(1) Where a contributor (in this section referred to as **the former contributor**) resigns or is dismissed from the service of the council by which he is employed and the board is of the opinion that his resignation or dismissal was due, directly or indirectly, to his permanent physical or mental incapacity, not caused by an act or default of the former contributor intended by him to produce that incapacity, the board shall, subject to sections 15Z and 17BA—

(a) on application made to the board by the former contributor and if the board is of the opinion that the former contributor is permanently unable, by reason of that incapacity to perform the duties that he was required to perform before he suffered the incapacity, pay to the former contributor, as a disablement benefit, the total amount standing to the credit of the former contributor in his servant's account, and

(b) on an application—

(i) made to the board by the former contributor, and if the board is of the opinion that the former contributor is permanently unable, by reason of that

incapacity, to engage in or be employed in any remunerative occupation in which it is in the opinion of the board reasonable to expect him to engage, pay to the former contributor, or

- (ii) made to the board by the personal representative of the former contributor where the former contributor has died, no payment has been made to him under subparagraph (i), and the board is of the opinion that his death resulted from that incapacity, pay to that personal representative,

as additional disablement benefits, an amount equal to the product of the annual salary that was payable to the former contributor immediately before his resignation or dismissal and the multiplier specified in Schedule B under the heading "Multiplier of salary" that is opposite the age in years specified in that Schedule under the heading "Age in years" of the former contributor at the time of his resignation or dismissal.

- (2) An application under subsection (1) shall be in writing in a form approved by the board and shall—

- (a) in the case of an application referred to in paragraph (a) of that subsection, be lodged with the board within twenty-one days, or

- (b) in the case of an application referred to in paragraph (b) of that subsection, be lodged with the board within two years,

after the resignation or dismissal of the former contributor or within such further period as the board may in any particular case allow.

- (3) Paragraph (a) of subsection (1) does not apply to a contributor referred to in section 15V.

- (4) Paragraph (b) of subsection (1) does not apply unless the former contributor was qualified for additional disablement benefits.

15Y Payment to be made to contributor on resignation or dismissal

- (1) If a person who is a contributor resigns or is dismissed from the employment of a prescribed employer, the board must—

- (a) pay to the person—

- (i) any amount credited to the person's account in accordance with section 15K (3) or section 15L (9) (as the case requires) together with so much of any interest credited to the person's account under section 15U (2) as is attributable to any such amount, and

- (ii) in respect of the balance of the amount in the person's account after deduction of the amount and interest (if any) referred to in subparagraph (i)

that relates to contributions paid or payable before 1 July 1988—40 per cent of that amount, and

(iii) in respect of the balance of the amount and interest (if any) referred to in subparagraph (i) that relates to contributions paid or payable on or after 1 July 1988—43.96 per cent of that amount, and

(b) pay any amount remaining in the person's account after making the payment under paragraph (a)—

(i) in the case of a prescribed employer who is a statutory health corporation or affiliated health organisation within the meaning of the *Health Services Act 1997*—to the appropriate employer reserve or reserves established under the *State Authorities Superannuation Act 1987*, or

(ii) in the case of any other prescribed employer—to that employer.

(2) This section is subject to section 15Z and does not apply to a person who is a contributor referred to in section 15V or 15X.

(3) The board must not make a payment under this section until at least 28 days after the date on which the person concerned resigned or was dismissed, unless the person has applied to the board within that period for the payment to be made.

(4) Any payment of a kind referred to in subsection (1) (b) that the board has made before the commencement of Schedule 2 to the *Superannuation Legislation (Amendment) Act 1991* is validated and declared to have been as lawfully made as if this section (as substituted by that Schedule) had then been in force.

(5) In this section, a reference to a prescribed employer is a reference to a council, body or association that is the subject of a proclamation published under section 2 (4).

15Z Board to certify amount due

(1) Where a person becomes entitled to any payment under section 15V, 15W, 15X or 15Y the board shall before making the payment—

(a) make such adjustments to the servant's account from which the payment or any part of the payment is to be made as it considers necessary by reason of any unpaid liability to the board of the council or the former contributor concerned, by reason of any transfers to or from the servant's account concerned required to be made but not made or by reason of the payment in advance of any amounts paid by a council or for any other reason that the board thinks fit,

(b) credit to that servant's account such amount as the board thinks fit in respect of interest for the period from the commencement of the superannuation year in which the payment is to be made to the proposed date of the payment, and

(c) certify the amount payable under section 15V, 15W, 15X or 15Y, as the case may be, after such adjustments have been made or the servant's account has been so credited.

- (2) The amount certified by the board under paragraph (c) of subsection (1) shall be the amount payable under section 15V, 15W, 15X or 15Y, as the case may be.
- (3) Where a person becomes entitled to any payment under section 15V, 15W, 15X or 15Y and the council which employed the contributor in respect of whom the payment is to be made has paid in advance to the board any contributions in respect of that contributor, the board shall refund to that council such part of those contributions as is attributable to the period that is after the date on which the contributor resigns, dies or is dismissed.

15ZA Power of the board to purchase annuity etc out of money payable under section 15V, 15W, 15X or 15Y

Whenever an amount becomes payable under section 15V, 15W, 15X or 15Y to a former contributor or to the personal representatives of a former contributor, the board must, if requested to do so by the former contributor or by those personal representatives, apply the amount, or such part of it as is specified by the former contributor or those personal representatives, in purchasing for the former contributor, or the beneficiaries of the former contributor's estate a right to an annuity or other form of pension from a person nominated by the former contributor or those personal representatives.

15AA Moneys not to be assigned

- (1) Moneys payable to or in respect of any person as a contributor shall not be in any way assigned or charged, or passed by operation of law, to any person, other than that firstmentioned person or his personal representative, nor shall any such moneys be assets for the payment of the debts or liabilities of that firstmentioned person.
- (2) Nothing in this section prevents the Board from making, at the request of a person to whom an amount is payable, a payment of the whole or a part of the amount on behalf of the person.
- (3) Any payment made under subsection (2) shall be deemed to have been made to the person entitled to the amount.

15AB Transfer of contributor from council to council

- (1) Where the board is satisfied, on an application in writing made to the board on a form approved by the board by a contributor by whom an application has not been made under subsection (2) of section 15V, or subsection (3) of section 15Y, that the contributor has ceased, or is to cease, to be employed in the service of a council and proposes to enter, within a reasonable time, the service of another council, the board may approve of the retention in that contributor's servant's account, for such period

as may be specified in the approval, of the moneys standing to his credit in that account.

- (2) An application under subsection (1) may be made by a contributor at any time before he ceases to be employed in the service of a council or within twenty-one days after he so ceases to be employed.
- (3) An approval under subsection (1)—
 - (a) may be given subject to such terms and conditions relating to the payment by the contributor—
 - (i) of the contributions that would, had he not ceased to be employed in the service of the council, have been payable under this Part in respect of him during the period, or
 - (ii) of the contributions paid in respect of him for the period, commencing on the date on which he ceased to be employed and ending on the date on which he commences service with the other council or on the date on which the period referred to in that approval expires, whichever is the earlier, and
 - (b) shall cease to be in force if the contributor fails to comply with any of those terms and conditions.
- (4) From the date on which any approval under subsection (1) is given until the approval ceases to be in force or until the contributor enters the service of another council, whichever first occurs—
 - (a) the provisions of subsection (1) of section 15V, and of subsection (1) of section 15Y, do not apply to that contributor, and
 - (b) that contributor remains a contributor for the purposes of sections 15W and 15X and his salary shall, for the purposes of those sections, be deemed to be the annual salary that was payable to him immediately before he ceased to be employed.
- (5) Where a contributor in respect of whom an approval under subsection (1) has been given by the board has left the service of a council and, while the approval was in force, enters the service of another council—
 - (a) the provisions of section 15J do not apply to or in respect of the contributor upon his entering the service of that other council, and
 - (b) the board may make such determinations and give such directions as the board thinks fit with respect to—
 - (i) the payment by that other council to the council in whose service the contributor was previously employed of such part of any contributions paid by

that lastmentioned council in respect of the contributor as relates to any period commencing on the day on which the contributor entered the service of that other council,

- (ii) the liability of that other council to make contributions under this Part to the board in respect of the contributor,
- (iii) the amount that shall be regarded for the purposes of this Part as being the salary of the contributor for the purpose of determining any such liability of that other council or for the purpose of determining the deductions to be made by that other council from the salary of the contributor, and
- (iv) such other matters as the board considers necessary for the purpose of equitably adjusting the rights and liabilities of the contributor and of the councils concerned.

- (6) Any determination or direction made by the board under subsection (5) has effect according to its tenor notwithstanding any other provision of this Act and shall be binding on the councils concerned and the contributor.

15AC (Repealed)

15AD Report to Minister

As soon as practicable, but within 6 months, after the end of each superannuation year, the board shall furnish a report to the Minister on such matters relating to the operation of this Part as the Minister may specify in a notice given by him to the board or as may be prescribed by regulations made under this Act.

Part 3C Supplementary benefits

15AE Definition

In this Part, **contributor** means—

- (a) a person who is the holder of an insurance policy in force in respect of that person that was effected by that person or accepted by the board under Part 2 and that is kept in force by the payment of the premiums thereon under section 6,
- (b) a person in respect of whom contributions are being made under Part 3 to the Provident Fund, or
- (c) a person who is a contributor within the meaning of section 15H.

15AF Persons to whom this Part applies

This Part applies to a person—

- (a) who, on or after 1 April 1974—

- (i) having attained the age of 60 years, retired, resigned or was dismissed from the service of the council by which he was employed,
 - (ii) not having attained the age of 60 years, resigned or was dismissed from the service of the council by which he was employed, and in either case is, in the opinion of the board, entitled to a disablement benefit in accordance with section 15X,
 - (iii) died while he was a contributor, or
 - (iv) attained the age of 65 years and was, immediately before he attained that age, a contributor within the meaning of section 15H, and
- (b) who was a contributor during the whole of the period commencing on 1 January 1954 and ending on the date on which he so retired, so resigned, was so dismissed or so died or on which he attained the age of 65 years (as referred to in paragraph (a) (iv)), as the case may be.

15AG Entitlement to supplementary benefits

A person to whom this Part applies is, or his personal representatives are, without affecting his or their entitlement to any other benefits under this Act, entitled to be paid by—

- (a) in the case of a person who is still in the employment of a council—that council, or
 - (b) in any other case—the council by which that person was last employed,
- a supplementary benefit in accordance with this Part.

15AH Calculation of supplementary benefits

- (1) In this section, **relevant date**, in relation to a person to whom this Part applies, means—
- (a) if, on or after 1 April 1974, he resigned or was dismissed from the service of the council by which he was employed and he is, in the opinion of the board, entitled to a disablement benefit in accordance with section 15X—the date on which the resignation or dismissal took effect,
 - (b) if he died while he was a contributor—the date of his death, or
 - (c) the date on which he attained, or will (if he survives) attain, the age of 65 years, but if 2 of those dates are applicable to him, means the earlier of those dates.
- (2) Subject to this section and section 15AI, the supplementary benefit payable to or in respect of a person to whom this Part applies (who is in this section referred to as **the payee**) shall be calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

- (3) For the purposes of subsection (2), S represents the amount of the supplementary benefit payable to the payee in dollars.
- (4) For the purposes of subsection (2), Y represents—
- (a) the number of years during which the payee was a contributor, disregarding—
 - (i) any period that occurred before any period during which he was not a contributor before 1 January 1954, and
 - (ii) any fraction of a year, or
 - (b) the number 40,
- whichever is the smaller number.
- (5) For the purposes of subsection (2), R represents, where the relevant date applicable to the payee occurs during—
- (a) the period from 1 April 1974 to 31 March 1975 both inclusive—the number 10,
 - (b) the period from 1 April 1975 to 31 March 1976 both inclusive—the number 9,
 - (c) the period from 1 April 1976 to 31 March 1977 both inclusive—the number 8,
 - (d) the period from 1 April 1977 to 31 March 1978 both inclusive—the number 7,
 - (e) the period from 1 April 1978 to 31 March 1979 both inclusive—the number 6,
 - (f) the period from 1 April 1979 to 31 March 1980 both inclusive—the number 5,
 - (g) the period from 1 April 1980 to 31 March 1981 both inclusive—the number 4,
 - (h) the period from 1 April 1981 to 31 March 1982 both inclusive—the number 3,
 - (i) the period from 1 April 1982 to 31 March 1983 both inclusive—the number 2, or
 - (j) the period from 1 April 1983 to 31 March 1984 both inclusive—the number 1.
- (6) For the purposes of subsection (2), V represents—
- (a) where the payee has effected insurance with an insurance company for the purposes of Part 2—the amount of the value of the policy of insurance (together with bonuses) as at 1 April 1969 as assessed by the company before that date, together with compound interest thereon, and
 - (b) where the payee had an account in the Provident Fund or Benefits Fund as at 1

April 1969—the amount standing to the credit of his account as at that date, together with compound interest thereon.

- (7) Interest shall, for the purposes of subsection (6), be calculated as follows—
- (a) in the case of an amount referred to in subsection (6) (a)—that amount shall bear interest at the same rate as it would have borne interest in accordance with section 15U (2) and 15Z (1), had—
 - (i) that amount (compounded annually) been at credit in a servant’s account in the Benefits Fund, and
 - (ii) section 15Z (1) (c) applied thereto as at the time the supplementary benefit is payable,
 - (b) in the case of an amount standing to the credit of the payee’s account in the Provident Fund, as referred to in subsection (6) (b)—that amount shall bear interest at the same rate as it would have borne interest in accordance with sections 13 (4) and 15 (1A), had—
 - (i) that amount (compounded annually) been at credit in an account in the Provident Fund, and
 - (ii) section 15 (1A) applied thereto as at the time the supplementary benefit is payable, and
 - (c) in the case of an amount standing to the credit of the payee’s account in the Benefits Fund, as referred to in subsection (6) (b)—that amount shall bear interest at the same rate as it would have borne interest in accordance with sections 15U (2) and 15Z (1), had—
 - (i) that amount (compounded annually) been at credit in a servant’s account in the Benefits Fund, and
 - (ii) section 15Z (1) (c) applied thereto as at the time the supplementary benefit is payable.
- (8) No supplementary benefit is payable under this Part to or in respect of a person to whom this Part applies if the relevant date applicable to him occurs on or after 1 April 1984.

15AI Reduction of supplementary benefits

- (1) Subject to subsections (2) and (3), the amount of the supplementary benefit calculated in accordance with section 15AH in respect of a person to whom this Part applies shall be reduced by an amount equal to any amount paid to or in respect of that person by the council by which he was last employed, being an amount paid as a benefit arising on his retirement, resignation, dismissal or death (being the retirement,

resignation or dismissal by virtue of which the supplementary benefit is payable), including any amount so paid for untaken sick leave.

(2) Subsection (1) does not apply to—

- (a) a gratuity granted under section 97 of the *Local Government Act 1919*, or
- (b) an amount paid for untaken long service leave, untaken extended leave or untaken recreation leave.

(3) The foregoing provisions of this section do not operate so as to reduce by more than one-half any amount calculated in accordance with section 15AH.

15AJ Payment of supplementary benefits

The supplementary benefit payable to a person to whom this Part applies is payable within 2 months after he becomes entitled to be paid the benefit.

15AK Fractions of cents to be disregarded

In calculating supplementary benefits payable under this Part, fractions of cents shall be disregarded.

Part 3D Pension Fund provisions

Division 1 Preliminary

15AL Definitions

(1) In this Part and Schedule C, unless inconsistent with the context or subject-matter—

accrued pension point means pension points accrued or deemed to have been accrued under section 15BE.

approved service, in relation to a person, means service with an employer by that person, while he was a contributor, or while he was the holder of a current insurance policy, or while contributions to the Provident Fund or the Benefits Fund were being paid in respect of him.

contributor means a person who, under section 15AN, 15AO, 15AP, 15AQ or 15AR, has become a contributor and continues to be a servant who has not attained the age of 65 years.

current insurance policy, in relation to a person, means an insurance policy in force in respect of that person that was effected by that person or accepted by the board under Part 2 and that is kept in force by the payment of the premiums thereon under section 6.

dependent child, in relation to a deceased former contributor, means—

- (a) a child of the former contributor, who has not attained the age of 16 years, or
- (b) a child of the former contributor, who has attained the age of 16 years but not the age of 25 years and who is, in the opinion of the board, receiving full-time education at a school, college or university and not ordinarily employed or engaged in working for a salary,

and who was, in the opinion of the board, wholly or substantially dependent on the former contributor immediately before his death.

dependent widower, in relation to a person who dies while a contributor or pensioner, means the person's widower if he satisfies and continues (except during any period he is married) to satisfy the prescribed dependency test.

employer means—

- (a) a council as defined in section 3, or
- (b) a body or association of persons, corporate or unincorporate, to which a proclamation under section 2 (4) or (5) relates.

final average salary, in relation to a person who ceases to be a servant, means the average of the annual rates of salary actually paid to him on the 31 day of December in each of the 3 years immediately preceding that in which he so ceased to be a servant, but disregarding any such day if on that day he was not a servant.

final salary means, in relation to a person who ceases to be a servant, the annual rate of salary actually payable to him immediately before he ceased to be a servant.

general employer means an employer other than a special employer.

general reserve means the general reserve in the Pension Fund, as referred to in section 15BC.

month means January, February, March, April, May, June, July, August, September, October, November or December.

notional accumulation means, in relation to a former contributor who became a contributor under section 15AO, 15AP, 15AQ or 15AR, an amount equal to the sum of—

- (a) the amount credited to the general reserve or the special reserve under section 15AO (3), 15AP (9) or 15AQ (10) in respect of the former contributor, and
- (b) in respect of each superannuation year since he became a contributor, an amount equal to—
 - (i) 5¼ per cent of his salary, based on the rate of salary on which his contributions were based under section 15AV in respect of that year, or

(ii) 1½ times the contributions paid or payable by him in that year,

whichever is the lesser, together with interest at a rate or rates determined by the board, but reduced by an amount or amounts calculated in such manner as the board may determine in respect of the amounts referred to in section 15BA (1) (a) and (c).

notional final salary means, in relation to a former contributor who has resigned, or been dismissed, from the service of an employer on the grounds of total and permanent disablement, or has died—

- (a) where the former contributor had not attained the age of 57 years on or before 31 December that last preceded his resignation, dismissal or death, as the case may be—the amount of his final salary,
- (b) where the former contributor had attained the age of 57 years, but had not attained the age of 58 years, on or before that 31 December—an amount equal to one-third of the sum of—
 - (i) the amount of the former contributor's annual salary as at that 31 December,
 - (ii) twice the amount of his final salary,
- (c) where the former contributor had attained the age of 58 years, but had not attained the age of 59 years, on or before that 31 December—an amount equal to one-third of the sum of—
 - (i) the amount of the former contributor's annual salary as at that 31 December and the 31 December that last preceded it, and
 - (ii) the amount of his final salary, or
- (d) where the former contributor had attained the age of 59 years on or before that 31 December—his final average salary.

notional pension points means, in relation to a former contributor who ceased to be a contributor before he attained the age of 60 years, the pension points (if any) that he would have, but has not, accrued had he continued to contribute to the Pension Fund, until he attained that age, at the average rate (including any additional rate) at which he was contributing under section 15AU since becoming a contributor.

pension means a pension under this Part.

pensioner means a person receiving or entitled to receive a pension.

potential pension points, in relation to a person who has ceased to be a contributor before attaining the age of 65 years, means the pension points that he would have, but has not, accrued had he continued to contribute to the Pension Fund, until he attained that age, at the average rate (including any average additional rate) at which

he was contributing under section 15AU since becoming a contributor.

servant means a servant employed by an employer otherwise than on a part-time or casual basis.

special employer means a prescribed employer or an employer of a prescribed class.

special reserve means the special reserve in the Pension Fund, as referred to in section 15BC.

superannuation year means the period that commences on 1 April in any year and ends on 31 March in the next following year.

- (2) For the purposes of this Part, a person is, subject to subsection (3), retrenched by an employer if, and only if, his service with the employer was terminated by the employer on the ground of a lack or reduction of work available for him to perform (no other position in the service of the employer or another employer having been found for him at not less than two-thirds of his annual salary at the date of that termination), and the employer, or a person duly authorised to do so on behalf of the employer, makes a statutory declaration to the board to that effect and also to the effect that it is not proposed at that time that his position with the employer be filled by another person.
- (3) For the purposes of this Part, a person is not retrenched by an employer if his service with the employer was terminated—
 - (a) by reason of the expiration of the term of service for which the person was engaged, or
 - (b) where the person was engaged until certain work ceased to be available—by reason of that work ceasing to be available.

15AM Non-application of Parts 2, 3 and 3B

Parts 2, 3 and 3B do not apply to or in respect of—

- (a) a person to whom section 15AN applies (not being a person whose application to be exempted from coming under the provisions of this Part has been approved under section 15AN (11)), or
- (b) a contributor.

Division 1A Closure of Pension Fund to new entrants

15AMA Closure of Pension Fund

- (1) In this Division—

commencement day means the day on which the *Public Authorities Superannuation Act 1985* commences.

Public Authorities Superannuation Fund means the Public Authorities Superannuation Fund established under the *Public Authorities Superannuation Act 1985*.

- (2) Notwithstanding any other provision of this Act—
- (a) a person is not entitled to elect on or after the commencement day to become a contributor,
 - (b) a person is not entitled to become a contributor pursuant to an election that was made before, but did not take effect before, the commencement day,
 - (c) on and after the commencement day, a person who, but for this paragraph, would be liable to contribute to the Pension Fund (whether as employer or employee) is not so liable,
 - (d) a person who, immediately before the commencement day, was contributing to the Pension Fund ceases on and from that day to be entitled or liable to contribute to the Pension Fund, and
 - (e) a benefit under this Act is not payable on or after the commencement day to, or in relation to, a contributor unless the benefit was payable before that day.
- (3) A benefit under this Act that had become payable before the commencement day but had not been paid, or had not commenced to be paid, before that day shall be paid from the Public Authorities Superannuation Fund.
- (4) Any pension under this Act of which payment had commenced before the commencement day shall, on and after that day, be paid from the Public Authorities Superannuation Fund.
- (5) Any amount that, before the commencement day, a person was liable to pay, but had not paid, to the Pension Fund is payable to the Public Authorities Superannuation Fund.
- (6) On and from 1 April 1988, a reference in this section to the Public Authorities Superannuation Fund shall be read as a reference to the State Authorities Superannuation Fund established under the *State Authorities Superannuation Act 1987*.

Division 2 Coming under the provisions of this Part

15AN Application of this Part to new and certain existing servants

- (1) This section applies to a person who—

- (a) on 31 March 1977 was not but subsequently becomes a servant,
 - (b) on 31 March 1977 was a servant and on or after that date ceased or ceases to be a servant, but after that date becomes a servant (whether of the same or a different employer), or
 - (c) on 31 March 1977 was a servant but not a permanent servant.
- (2) A servant who is a person to whom this section applies may, in a form approved by the board, elect to come under the provisions of this Part.
- (2A) A servant who is a person to whom this section applies and who is entitled or required to become a contributor to the State Superannuation Fund may not become a contributor under this section unless he makes an election under subsection (2) before the day referred to in subsection (3) (b).
- (2B) A person who has become a contributor under this section and who would, but for this subsection, be and have been, from a time before he so became a contributor, entitled or required to become a contributor to the State Superannuation Fund may not become while he remains a person to whom this section applies, and shall be deemed not to have been, since that time and while he remained a person to whom this section applied, entitled or required to become, a contributor to the State Superannuation Fund.
- (3) Subject to subsection (2A), a servant who is a person to whom this section applies, and who is not already a contributor, becomes a contributor on—
- (a) if he makes an election under subsection (2)—the first day of the second month after that in which his election is received by the board, or
 - (b) if he has, since last becoming a servant, completed a period of 3 years' continuous service with one or more employers—the first day of the second month after that in which he completed that period of service.
- (4) Subsection (3) (b) does not apply to—
- (a) a person who had, when he last became a servant, attained the age of 55 years, or
 - (b) a person exempted from the operation of that paragraph under subsection (13).
- (5) A person who makes an election under subsection (2) shall furnish to the board with his election such details of his medical and personal history as are provided for in the form on which he makes the election.
- (6) A person who becomes a contributor under this section, otherwise than by reason of his making an election under subsection (2), shall furnish to the board, in a form approved by the board, such details of his medical and personal history as are

provided for in that form.

- (7) The board may by notice in writing require any person to whom this section applies to submit himself for such medical examination or examinations as the board may determine.
- (8) The board shall consider any details of the medical and personal history of the servant submitted by him and the results of any medical examination referred to in subsection (7) and shall determine, as it thinks fit, that the servant is—
 - (a) qualified for full additional benefits,
 - (b) qualified for partial, but not full, additional benefits, or
 - (c) not qualified for either such benefits.
- (9) Until the board has made a determination under subsection (8) that a servant is qualified for full or partial additional benefits, that servant shall not be qualified for either such benefits.
- (10) A determination under subsection (8) that an applicant is qualified for full or partial additional benefits shall take effect—
 - (a) where the applicant is not already a contributor—from the date when he becomes a contributor, or
 - (b) where the applicant is already a contributor—from such date, not being earlier than the date of the determination, as may be specified by the board in the determination.
- (11) A person to whom this section applies may, if—
 - (a) he is the holder of a current insurance policy, or
 - (b) there is any amount standing to his credit in the Provident Fund or the Benefits Fund,apply to the board, before the expiration of the prescribed period, to be exempted from coming under the provisions of this Part.
- (12) The board may, if it thinks fit, approve of the application, and where the applicant is the holder of a current insurance policy, may so approve subject to such conditions (which shall have effect notwithstanding any other provision of this Act and shall be binding on the employer concerned and the applicant) with respect to the apportionment of premiums payable in respect of the policy and the acceptance of the policy by the board for the purposes of Part 2 as the board thinks fit.
- (13) The board may, on application made by a person to whom this section applies, exempt that person from the operation of subsection (3) (b) if the board is of the

opinion that, having regard to the special circumstances of the case, it is proper to do so and if he is not already a contributor.

15AO Election by policy holders to come under this Part

- (1) Within the period commencing on and including the date of commencement of this Part and ending on and including 30 September 1981, a permanent servant who is the holder of a current insurance policy may, in a form approved by the board—
 - (a) apply to surrender or to have cancelled all current insurance policies in his name and direct payment to the board of any money payable in respect of the surrender or cancellation,
 - (b) if he has any amount standing to his credit in the Provident Fund, apply to have that amount transferred to the Pension Fund, and
 - (c) elect to come under the provisions of this Part.
- (2) Subsection (1) does not apply to a permanent servant who has at any time been exempted from the obligation to effect insurance under section 4 by virtue of section 7 (1) (c), unless he has subsequently been informed that an insurance company will accept the risk of that insurance as mentioned in section 7A (1).
- (3) Where a person referred to in subsection (1) becomes a contributor, the board, upon his becoming a contributor, shall—
 - (a) cause the insurance policies to be surrendered or cancelled,
 - (b) pay the proceeds of the surrender or cancellation to the Pension Fund,
 - (c) transfer any amount standing to his credit in the Provident Fund to the Pension Fund, and
 - (d) of the amounts paid or transferred under paragraph (b) or (c)—
 - (i) credit 50 per centum to his servant's account in the Pension Fund, and
 - (ii) credit 50 per centum to the general reserve (if he is in the service of a general employer) or to the special reserve (if he is in the service of a special employer).
- (4) A person who makes an application and election under subsection (1) becomes a contributor on the first day of a month to be determined by the board, and shall upon that day be qualified for full additional benefits.

15AP Applications by contributors to Provident Fund to come under this Part

- (1) Within the period commencing on and including the date of commencement of this Part and ending on and including 30 September 1981 a permanent servant (not being

a permanent servant entitled to make an application and election under section 15AO), in respect of whom contributions are, when he makes the application referred to in this subsection, being made under Part 3 to the Provident Fund, may, in a form approved by the board—

- (a) apply to have transferred to the Pension Fund the amount standing to his credit in the Provident Fund,
 - (b) if he is the holder of any current insurance policies, apply to surrender or to have cancelled those insurance policies and direct payment to the board of any money payable in respect of the surrender or cancellation, and
 - (c) apply to come under the provisions of this Part.
- (2) An applicant under subsection (1) shall furnish to the board with his application such details of his medical and personal history as are provided for in the form on which he makes the application.
- (3) The board may, by notice in writing, require any such applicant to submit himself for such medical examination or examinations as the board may determine.
- (4) The board shall consider any details of the medical and personal history of the applicant submitted by him and the results of any medical examination referred to in subsection (3) and shall, as it thinks fit—
 - (a) decide that the applicant shall be qualified for full additional benefits,
 - (b) approve of the application subject to the condition that the applicant shall be qualified for partial, but not full, additional benefits, or
 - (c) approve of the application subject to the condition that the applicant shall not be qualified for either such benefits.
- (5) Where it approves of the application subject to the condition—
 - (a) that the applicant shall be qualified for partial, but not full, additional benefits, or
 - (b) that the applicant shall not be qualified for either such benefits,the board shall, by notice in writing, inform the applicant of its decision, and if the applicant does not, in writing, and within 21 days after the date of the notice, or such further period not exceeding one month as the board may, whether before or after the expiration of that period of 21 days, determine, lodge with the board notice of his agreement to that condition, his application to come under the provisions of this Part shall be deemed to have lapsed.
- (6) A person in respect of whom a decision is made under subsection (4) (a) becomes a contributor on the first day of a month to be determined by the board, and shall upon

that day be qualified for full additional benefits.

- (7) A person whose application was approved under subsection (4) (b) and who has lodged with the board notice of his agreement referred to in subsection (5) becomes a contributor on the first day of a month to be determined by the board, and shall upon that day be qualified for partial, but not full, additional benefits.
- (8) A person whose application was approved under subsection (4) (c) and who has lodged with the board notice of his agreement referred to in subsection (5) becomes a contributor on the first day of a month to be determined by the board, and shall not be qualified for full or partial additional benefits.
- (9) Where a person referred to in subsection (1) becomes a contributor, the board, upon his becoming a contributor, shall—
 - (a) transfer the amount standing to that person's credit in the Provident Fund to the Pension Fund,
 - (b) cause any insurance policies referred to in subsection (1) (b) to be surrendered or cancelled,
 - (c) pay the proceeds of the surrender or cancellation to the Pension Fund, and
 - (d) of the amounts transferred or paid under paragraph (a) or (c)—
 - (i) credit 50 per centum to his servant's account in the Pension Fund, and
 - (ii) credit 50 per centum to the general reserve (if he is in the service of a general employer) or to the special reserve (if he is in the service of a special employer).
- (10) A servant shall not, except with the approval of the board, be entitled to make more than one application under this section.

15AQ Elections and applications by contributors to Benefits Fund to come under this Part

- (1) Within the period commencing on and including the date of commencement of this Part and ending on and including 30 September 1981 a permanent servant, in respect of whom contributions are, when he makes the application referred to in this subsection, being made under Part 3B to the Benefits Fund, may, in a form approved by the board—
 - (a) apply to have transferred to the Pension Fund the amount standing to his credit in the Benefits Fund, and
 - (b) if, when he makes the application under paragraph (a)—
 - (i) qualified for additional death benefits and additional disablement benefits under Part 3B—elect to come under the provisions of this Part, or

(ii) not so qualified—apply to come under the provisions of this Part.

- (2) A person who makes an election under subsection (1) (b) (i), and who was, when he made the election, qualified for additional death benefits and additional disablement benefits under Part 3B, becomes a contributor on the first day of a month to be determined by the board, and shall upon that day be qualified for full additional benefits.
- (3) An applicant under subsection (1) (b) (ii) shall furnish to the board with his application such details of his medical and personal history as are provided for in the form on which he makes the application.
- (4) The board may, by notice in writing, require an applicant referred to in subsection (3) to submit himself for such medical examination or examinations as the board may determine.
- (5) The board shall consider any details of the medical and personal history of an applicant referred to in subsection (3) submitted by him and the results of any medical examination referred to in subsection (4) and shall, as it thinks fit—
 - (a) decide that the applicant shall be qualified for full additional benefits,
 - (b) approve of the application subject to the condition that the applicant shall be qualified for partial, but not full, additional benefits, or
 - (c) approve of the application subject to the condition that the applicant shall not be qualified for either such benefits.
- (6) Where it approves of an application referred to in subsection (5) subject to the condition—
 - (a) that the applicant shall be qualified for partial, but not full, additional benefits, or
 - (b) that the applicant shall not be qualified for either such benefits,the board shall, by notice in writing, inform the applicant of its decision, and if the applicant does not, in writing, and within 21 days after the date of the notice, or such further period not exceeding one month as the board may, whether before or after the expiration of that period of 21 days, determine, lodge with the board notice of his agreement to that condition, his application to come under the provisions of this Part shall be deemed to have lapsed.
- (7) A person in respect of whom a decision is made under subsection (5) (a) becomes a contributor on the first day of a month to be determined by the board, and shall upon that day be qualified for full additional benefits.
- (8) A person whose application has been approved under subsection (5) (b) and who has lodged with the board notice of his agreement referred to in subsection (6) becomes a

contributor on the first day of a month to be determined by the board, and shall upon that day be qualified for partial, but not full, additional benefits.

- (9) A person whose application has been approved under subsection (5) (c) and who has lodged with the board notice of his agreement referred to in subsection (6) becomes a contributor on the first day of a month to be determined by the board, and shall not be qualified for full or partial additional benefits.
- (10) Where a person referred to in subsection (1) becomes a contributor, the board, upon his becoming a contributor shall—
- (a) transfer the amount standing to that person's credit in the Benefits Fund to the Pension Fund,
 - (b) of an amount equal to the amounts (if any) transferred or paid to that person's servant's account in the Benefits Fund under section 15K (3) (b) or (c) or section 15L (9) (a) or (c)—
 - (i) credit 50 per centum to his servant's account in the Pension Fund, and
 - (ii) credit 50 per centum to the general reserve (if he is in the service of a general employer) or to the special reserve (if he is in the service of a special employer), and
 - (c) of the amount transferred under paragraph (a), other than so much thereof as is dealt with under paragraph (b)—
 - (i) credit 40 per centum to his servant's account in the Pension Fund, and
 - (ii) credit 60 per centum to the general reserve (if he is in the service of a general employer) or to the special reserve (if he is in the service of a special employer).
- (11) A servant shall not, except with the approval of the board, be entitled to make more than one application under this section.

15AR Applications by certain permanent servants to come under this Part

- (1) A servant who, on 31 March 1977 was, and has since continued to be, a permanent servant may, in a form approved by the board, apply, on or after 1 April 1977, to come under the provisions of this Part if, when he makes the application, he is not a person in respect of whom contributions to the Benefits Fund are being paid.
- (2) An applicant under subsection (1) shall furnish to the board with his application such details of his medical and personal history as are provided for in the form on which he makes the application.
- (3) The board may, by notice in writing, require any such applicant to submit himself for

such medical examination or examinations as the board may determine.

- (4) The board shall consider any details of the medical and personal history of the applicant submitted by him and the results of any medical examination referred to in subsection (3) and shall, as it thinks fit—
 - (a) decide that the applicant shall be qualified for full additional benefits,
 - (b) approve of the application subject to the condition that the applicant shall be qualified for partial, but not full, additional benefits, or
 - (c) approve of the application subject to the condition that the applicant shall not be qualified for either such benefits.
- (5) Where it approves of the application subject to the condition—
 - (a) that the applicant shall be qualified for partial, but not full, additional benefits, or
 - (b) that the applicant shall not be qualified for either such benefits,the board shall, by notice in writing, inform the applicant of its decision, and if the applicant does not, in writing, and within 21 days after the date of the notice, or such further period not exceeding one month as the board may, whether before or after the expiration of that period of 21 days, determine, lodge with the board notice of his agreement to that condition, his application to come under the provisions of this Part shall be deemed to have lapsed.
- (6) A person in respect of whom a decision is made under subsection (4) (a) becomes a contributor on the first day of a month to be determined by the board, and shall upon that day be qualified for full additional benefits.
- (7) A person whose application was approved under subsection (4) (b) and who has lodged with the board notice of his agreement referred to in subsection (5) becomes a contributor on the first day of a month to be determined by the board, and shall upon that day be qualified for partial, but not full, additional benefits.
- (8) A person whose application was approved under subsection (4) (c) and who has lodged with the board notice of his agreement referred to in subsection (5) becomes a contributor on the first day of a month to be determined by the board, and shall not be qualified for full or partial additional benefits.
- (9) Where an application is made by a servant under subsection (1), the operation of the provisions of Part 3B in relation to that servant is suspended—
 - (a) where the board makes a decision referred to in subsection (4) (a) in relation to that servant, until he becomes a contributor, or
 - (b) where the board approves his application under subsection (4) (b) or (c), until—

- (i) he becomes a contributor,
 - (ii) he lodges with the board notice of his refusal to agree to the condition imposed by the board, or
 - (iii) the expiration of one month after the period of 21 days referred to in subsection (5),
- whichever first occurs.

(10) A servant shall not, except with the approval of the board, be entitled to make more than one application under this section.

15AS Restrictions on becoming contributors

- (1) A servant who has attained the age of 65 years may not become a contributor.
- (2) A servant may not become a contributor before 1 April 1977.

15AT Applications for additional benefits by contributors

- (1) A contributor who is qualified for partial, but not full, benefits or who is qualified for neither such benefits may, in a form approved by the board, apply to the board to have his case reviewed under this section.
- (2) An applicant under subsection (1) shall furnish to the board with his application such details of his medical and personal history as are provided for in the form on which he makes the application.
- (3) The board may, by notice in writing, require any such applicant to submit himself for such medical examination or examinations as the board may determine.
- (4) The board shall consider any details of the medical and personal history of the applicant submitted by him and the results of any medical examination referred to in subsection (3) and shall, as it thinks fit—
 - (a) refuse the application,
 - (b) where the applicant is qualified for partial, but not full, additional benefits—determine that he is qualified for full additional benefits, or
 - (c) where the applicant is qualified for neither such benefits—determine that he is—
 - (i) qualified for partial, but not full, additional benefits, or
 - (ii) qualified for full additional benefits.
- (5) A determination under subsection (4) (b) or (c) shall take effect from such date, not being earlier than the date of the determination, as may be specified by the board in the determination.

- (6) A contributor is not entitled to make more than one application under this section in any period of 3 years.

Division 3 Contributions

15AU Servant's contributions

- (1) A contributor—
- (a) shall contribute to the Pension Fund at such rate, being an approved rate (as referred to in subsection (2) (a)), and
 - (b) may, if he became a contributor under section 15AO, 15AP or 15AQ, contribute to the Pension Fund at such additional rate, being an approved rate (as referred to in subsection (2) (b)),
- as he specifies in an election for the time being in force under this section.
- (2) For the purposes of—
- (a) subsection (1) (a)—an approved rate is 2, 3, 4, 5 or 6 per centum of the contributor's salary, and
 - (b) subsection (1) (b)—an approved rate is 1, 2 or 3 per centum of the contributor's salary.
- (3) A servant who elects or applies to come under the provisions of this Part may furnish to the board with that election or application, or within such period thereafter as is acceptable to the board, an election, in a form approved by the board, specifying the rate (including, where relevant, any additional rate) at which he desires to commence contributing to the Pension Fund.
- (4) A servant (other than a servant who elects or applies to come under the provisions of this Part) who is not a contributor may furnish to the board an election, in a form approved by the board, specifying the rate at which he desires to commence contributing to the Pension Fund as on and from the date on which, by virtue of the operation of section 15AN (3), he becomes a contributor, but such an election shall be deemed not to have been furnished to the board if it does not take effect within one year after it has been received by the board.
- (5) A servant who does not furnish an election in accordance with subsection (3) or (4) shall be deemed to have elected thereunder to contribute to the Pension Fund at the rate of 2 per centum of his salary.
- (6) A servant's election under subsection (3) or (4) that has taken effect remains in force until an election made by him under subsection (7) takes effect.
- (7) A contributor may, between 1 April and 31 December (both inclusive) in any year,

furnish to the board an election, in a form approved by the board, specifying the rate (including, where relevant, any additional rate) at which he desires to contribute to the Pension Fund as on and from 1 April in the next year.

- (8) A contributor's election under subsection (7) that has taken effect remains in force until another election made by him under that subsection takes effect.
- (9) A servant's election under subsection (3) or (4) takes effect on and from the date on which he becomes a contributor.
- (10) A contributor's election under subsection (7) takes effect on and from 1 April in the year following that in which it was made.
- (11) If the board so approves, a person may vary an election made by him under this section before the election takes effect.

15AV Salary basis on which servant's contributions calculated

- (1) Except as provided in this section, a contributor's contributions to the Pension Fund during a superannuation year shall be based on the rate of salary being paid to him, by the employer by whom he is employed, at the preceding 31 December or at the date on which he last became a servant of that employer (whichever is the later).
- (2) A contributor's contributions to the Pension Fund during the superannuation year in which he becomes a contributor shall be based on the rate of salary being paid to him, by the employer by whom he is employed, at the date on which he becomes a contributor, at the preceding 31 December or at the date on which he last became a servant of that employer (whichever is the latest).
- (3) Where a person becomes a contributor between 1 January and the next following 31 March (both inclusive), his contributions to the Pension Fund during the next superannuation year shall be based on the rate of salary being paid to him, by the employer by whom he is employed, at the date on which he becomes a contributor, at the preceding 31 December or at the date on which he last became a servant of that employer (whichever is the latest).

15AW Employer's contributions

- (1) Where a servant of a general employer is a contributor, the employer shall contribute to the Pension Fund—
 - (a) an amount equal to one and one-half times the contributions payable by the contributor while he is a servant of the employer, and
 - (b) an additional amount equal to 2 per centum per annum of the contributor's salary.
- (2) Where a servant of a special employer is a contributor, the employer shall contribute to the Pension Fund at the rate of 5¼ per centum per annum (or at such other rate as

the Treasurer may from time to time determine) of the contributor's salary.

- (3) The contributions of an additional amount under subsection (1) and the contributions payable under subsection (2) shall be based on the rate of salary on which the contributions of the contributor concerned are based under section 15AV.

15AX Payment of contributions

- (1) Contributions to the Pension Fund shall be calculated on a monthly basis, and the contributions payable in respect of a month shall be paid to the board within 7 days after the last day of the month to which they relate.
- (2) Contributions to the Pension Fund—
 - (a) by a person who was a servant for a part, but not the whole, of a month are payable only for that part of the month during which he was a servant, or
 - (b) by an employer in respect of a person who was a servant of that employer for a part, but not the whole, of a month are payable only for that part of the month during which he was a servant of that employer,

and, for the purposes of this subsection, contributions to the Pension Fund shall be calculated on a daily basis.

- (3) A contributor's contributions to the Pension Fund are payable to the board by the employer by whom he is employed, and the employer is entitled to deduct the contributor's contributions from any amount or amounts that may become due to him by way of salary or otherwise.

15AY Interest payable

- (1) The board may, in any particular case, charge interest calculated on a daily basis, at a rate to be prescribed, in respect of any contribution to the Pension Fund which is not paid within the period prescribed by section 15AX.
- (2) Any interest so charged shall be paid to the board by the employer by whom the unpaid amount was payable and shall not be chargeable by the employer against any servant.

Division 4

15AZ-15BD (Repealed)

Division 5 Benefits

15BE Accrued pension points

- (1) For the purposes of this Division, a contributor accrues one-twelfth of a pension point for each one per centum of his salary contributed by him under section 15AU for a

whole month.

- (2) Notwithstanding subsection (1), where a contributor contributes to the Pension Fund at an additional rate or additional rates referred to in section 15AU, the maximum number of pension points that he may accrue in respect of that rate or those rates shall be the number ascertained in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

N represents the maximum number of pension points that he may so accrue,

M represents the number of whole months during which he was the holder of one or more current insurance policies or for which contributions were being paid in respect of him to the Provident Fund or the Benefits Fund, and

A represents the additional number (if any) of pension points that he has under subsection (3).

- (3) For the purposes of this Division, a person who becomes a contributor under section 15AO, 15AP or 15AQ shall be deemed to have accrued such additional number of pension points as the board, having regard to the information available to it, determines that he has accrued in accordance with one or more of the clauses of Schedule C.
- (4) The maximum number of accrued pension points that a contributor may have is 240.
- (5) The board may round off the number of a contributor's accrued pension points to one or more decimal places, as it thinks fit.
- (5A) The number of accrued pension points applicable for the purposes of this Division or Division 5A in relation to a person referred to in section 15CF (2) is to be calculated subject to section 15CF (4).
- (6) For the purposes of this Division and Schedule C, no regard shall, in relation to a contributor, be had to—
- (a) any insurance policy if the moneys payable in respect of its surrender or cancellation under section 15AO, 15AP or 15AQ are not credited to the contributor's servant's account in the Benefits Fund or Pension Fund, as the case may require, or
 - (b) any contributions to the Provident Fund or Benefits Fund if they have been paid to the contributor or refunded.

15BF Attaining age of 65

- (1) In this section, **the former contributor** means a person who attains the age of 65 years and who was a contributor immediately before he attained that age.
- (2) Subject to section 15BW, the board shall pay to the former contributor the total amount standing to his credit in his servant's account in the Pension Fund.
- (3) Subject to subsection (4) and sections 15BUB and 15BV, the board shall also pay to the former contributor a pension, calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

B represents the pension, expressed at an annual rate,

F represents the former contributor's final average salary, and

A represents the former contributor's accrued pension points.

- (4) Where a former contributor—
 - (a) is entitled to a pension under subsection (3),
 - (b) is not entitled to make or, being entitled to do so, does not make, an election under section 15BV (1) (a), and
 - (c) elects under section 15BUB (1) to be paid, instead of part of the pension, a lump sum that is less than the maximum lump sum he could elect under section 15BUB (1) to be paid,

the pension to which he is entitled after payment of the lump sum is a pension calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

E represents the annual rate of pension to which the former contributor is entitled after payment of the lump sum,

B represents the annual rate of pension that would have been payable to the former contributor but for his election to be paid the lump sum,

G represents the amount of the lump sum elected to be taken, and

L represents the maximum amount of lump sum that the former contributor could

have elected to be paid instead of pension, calculated in accordance with the formula specified in section 15BUB (1).

15BG Retirement at or over age 60, but under age 65

- (1) In this section, ***the former contributor*** means a person—
 - (a) who ceases (otherwise than by reason of his death) to be a servant on or after the day on which he attains the age of 60 years but before the day on which he attains the age of 65 years,
 - (b) who was a contributor immediately before he so ceased to be a servant, and
 - (c) who is not entitled to any benefits under section 15BH.
- (2) Subject to section 15BW, the board shall pay to the former contributor the total amount standing to his credit in his servant's account in the Pension Fund.
- (3) Subject to subsection (4) and to sections 15BUB and 15BV, the board shall also pay to the former contributor a pension calculated in the manner set out in section 15BF (3), but the pension shall be reduced—
 - (a) if, on or before the day on which he ceased to be servant, he had not attained the age of 61 years—by 12½ per centum,
 - (b) if, on or before that day, he had attained the age of 61 years but not 62 years—by 10 per centum,
 - (c) if, on or before that day, he had attained the age of 62 years but not 63 years—by 7½ per centum,
 - (d) if, on or before that day, he had attained the age of 63 years but not 64 years—by 5 per centum,
 - (e) if, on or before that day, he had attained the age of 64 years—by 2½ per centum.
- (4) Section 15BF (4) applies to a former contributor under this section in the same way as it applies to a former contributor under section 15BF.

15BH Total and permanent disablement

- (1) In this section, ***the former contributor*** means a person—
 - (a) who resigns or is dismissed from the service of an employer,
 - (b) who had not attained the age of 65 years on or before the date of his resignation or dismissal,
 - (c) whose resignation or dismissal was, in the opinion of the board, due directly or indirectly to his total and permanent disablement (physical or mental), not caused

by his act or default intended by him to produce that disablement, and

(d) who was a contributor immediately before his resignation or dismissal.

(2) Subject to section 15BW, the board shall pay to the former contributor—

(a) the total amount standing to his credit in his servant's account in the Pension Fund, and

(b) if he was qualified for full or partial additional benefits—a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum so payable,

S represents the former contributor's final salary, and

P represents the number of the former contributor's potential pension points (reduced by one-half if he was qualified for partial, but not full, additional benefits).

(3) Subject to subsection (4) and to sections 15BUC and 15BV, the board shall also pay to the former contributor a pension at the annual rate determined in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

B represents the annual rate of pension,

S represents the former contributor's final salary,

A represents the number of the former contributor's accrued pension points, and

P represents—

(a) if the former contributor was qualified for full additional benefits—the number of his potential pension points,

(b) if the former contributor was qualified for partial, but not full, additional benefits—the number of his potential pension points, reduced by one-half, or

(c) if the former contributor was qualified for neither full nor partial additional benefits—nil.

(4) Where a former contributor—

- (a) is entitled to a pension under subsection (3),
- (b) is not entitled to make or, being entitled to do so, does not make, an election under section 15BV (1) (b), and
- (c) elects under section 15BUC (1) to be paid, instead of part of the pension, a lump sum that is less than the maximum lump sum he could elect under section 15BUC (1) to be paid,

the pension to which he is entitled after payment of the lump sum is a pension calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

E represents the annual rate of pension to which the former contributor is entitled after payment of the lump sum,

B represents the annual rate of pension that would have been payable to the former contributor but for his election to be paid the lump sum,

G represents the amount of the lump sum elected to be taken, and

L represents the maximum amount of lump sum that the former contributor could have elected to be paid instead of pension, calculated in accordance with the formula specified in section 15BUC (1).

15BI Partial and permanent disablement

(1) In this section, **the former contributor** means a person—

- (a) who resigns or is dismissed from the service of an employer,
- (b) who had not attained the age of 60 years on or before the date of his resignation or dismissal,
- (c) whose resignation or dismissal was, in the opinion of the board, due directly or indirectly to his partial (but not total) and permanent disablement (physical or mental), not caused by his act or default intended by him to produce that disablement, and
- (d) who was a contributor immediately before his resignation or dismissal.

(2) Subject to section 15BW and to subsection (3), the board shall pay to the former contributor—

- (a) the total amount standing to his credit in his servant's account in the Pension Fund, and
- (b) a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum so payable,

S represents the former contributor's final salary, and

A represents the number of the former contributor's accrued pension points.

- (3) Where the former contributor became a contributor under section 15AO, 15AP, 15AQ or 15AR, the board shall, subject to section 15BW, pay to the former contributor instead of the amount referred to in subsection (2) an amount equal to the sum of—
 - (a) the amount referred to in subsection (2) (a), and
 - (b) the greater of—
 - (i) the lump sum referred to in subsection (2) (b), and
 - (ii) the notional accumulation for the former contributor.

15BJ Retrenchment after 10 years as a contributor

- (1) In this section, **the former contributor** means a person—
 - (a) who is retrenched by an employer after 10 or more years' approved service,
 - (b) who had not attained the age of 60 years on or before the date of his retrenchment,
 - (c) who was a contributor immediately before his retrenchment, and
 - (d) who is not entitled to any benefits under section 15BH or 15BI.
- (2) Subject to section 15BW, the board shall pay to the former contributor—
 - (a) the total amount standing to his credit in his servant's account in the Pension Fund, and
 - (b) a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum so payable,

S represents the former contributor's final salary, and

A represents the number of the former contributor's accrued pension points.

15BK Resignation or dismissal after 10 years as a contributor

- (1) In this section, **the former contributor** means a person—
- (a) who ceases (otherwise than by reason of his death or retrenchment) to be a servant after 10 or more years' approved service,
 - (b) who had not attained the age of 60 years on or before the date on which he ceased to be a servant,
 - (c) who was a contributor immediately before he ceased to be a servant, and
 - (d) who is not entitled to any benefits under section 15BH or 15BI.
- (2) Subject to section 15BW, the board shall pay to the former contributor—
- (a) the total amount standing to his credit in his servant's account in the Pension Fund, and
 - (b) a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times T$$

where—

L represents the lump sum so payable,

T represents the total amount referred to in paragraph (a), and

Y represents the number (not exceeding 40) of the former contributor's completed periods of 12 months of approved service.

15BL Resignation, dismissal or retrenchment with less than 10 years as a contributor

- (1) In this section, **the former contributor** means a person—
- (a) who ceases (otherwise than by reason of his death) to be a servant after less than 10 years' approved service,
 - (b) who had not attained the age of 60 years on or before the date on which he ceased to be a servant,
 - (c) who was a contributor immediately before he ceased to be a servant, and

(d) who is not entitled to any benefits under section 15BH or 15BI.

(2) Subject to section 15BW, the board shall pay to the former contributor the total amount standing to his credit in his servant's account in the Pension Fund.

15BM Death during service leaving widow or widower

(1) In this section **the former contributor** means a contributor who dies leaving a widow or widower.

(2) Subject to section 15BW, the board shall, on application in writing in a form approved by the board made to the board by the widow or widower of the former contributor, pay to that widow or widower—

(a) the total amount at credit in the former contributor's servant's account in the Pension Fund, and

(b) if the former contributor was qualified for full or partial additional benefits—a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum so payable,

S represents the former contributor's final salary, and

P represents the number of the former contributor's potential pension points (reduced by one-half if the contributor was qualified for partial, but not full, additional benefits).

(3) Subject to sections 15BUD, 15BUE and 15BUF, the board shall also, on application in writing in a form approved by the board made to the board by the widow or widower of the former contributor, pay to the widow or the widower a pension at the annual rate determined in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

B represents the annual rate of pension,

S represents the former contributor's final salary,

A represents the number of the former contributor's accrued pension points, and

P represents—

- (a) if the former contributor was qualified for full additional benefits—the number of the former contributor’s potential pension points,
 - (b) if the former contributor was qualified for partial, but not full, additional benefits—the number of the former contributor’s potential pension points, reduced by one-half, or
 - (c) if the former contributor was qualified for neither full nor partial additional benefits—nil.
- (4) Where the widow of the former contributor elects under section 15BUD to be paid, instead of part of the pension under subsection (3), a lump sum that is less than the maximum lump sum she could elect to be paid under that section, the pension to which she is entitled after payment of the lump sum is a pension calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

E represents the annual rate of pension to which the widow is entitled after payment of the lump sum,

B represents the annual rate of pension that would have been payable to the widow but for her election to be paid the lump sum,

G represents the amount of the lump sum elected to be taken, and

L represents the maximum amount of lump sum that the widow could have elected to be paid instead of pension, calculated in accordance with the formula specified in section 15BUD.

15BN Death during service where no benefit under sec 15BM

- (1) In this section **the former contributor** means a contributor who dies while unmarried.
- (2) Subject to sections 15BW and 17BA and to subsection (7), the board shall, on application in writing in a form approved by the board made to the board by the personal representative of the former contributor, pay to that personal representative—
 - (a) the total amount at credit in the former contributor’s servant’s account in the Pension Fund,
 - (b) if the former contributor had completed 10 or more years’ approved service—a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum so payable,

T represents the total amount referred to in paragraph (a), and

Y represents the number (not exceeding 40) of the former contributor's completed periods of 12 months of approved service, and

- (c) if the former contributor was qualified for full or partial additional benefits—a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable,

S represents the former contributor's final salary, and

P represents the number of the former contributor's potential pension points (reduced by one-half if the contributor was qualified for partial, but not full, additional benefits).

- (3) Subject to subsections (6) and (7), where the former contributor became a contributor under section 15AO, 15AP or 15AR, or became a contributor under section 15AQ but is not a former contributor referred to in subsection (4), the board shall, on application in writing in a form approved by the board made to the board by the personal representative of the former contributor, pay to that personal representative instead of the amount referred to in subsection (2)—

- (a) the sum of the amounts referred to in subsection (2) (a), (b) and, if applicable, (c),
or

- (b) the sum of—

(i) the notional accumulation for the former contributor, and

(ii) the amount referred to in subsection (2) (a),

whichever is the greater.

- (4) Subject to subsections (6) and (7), where the former contributor became a contributor under section 15AQ and was qualified for additional death benefits under Part 3B or full additional death benefits under this Part, the board shall, on application in writing in a form approved by the board made to the board by the personal representative of

the former contributor, pay to that personal representative instead of the amount referred to in subsection (2)—

(a) the sum of the amounts referred to in subsection (2) (a), (b) and (c), or

(b) the sum of—

(i) the notional accumulation for the former contributor,

(ii) the amount referred to in subsection (2) (a), and

(iii) the amount calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

A represents the amount to be calculated,

M represents the number under the heading “Multiplier of salary” in Schedule B opposite the age specified in years in that Schedule that was the age of the former contributor at the time of death, and

S represents—

(a) where the former contributor contributed to the Pension Fund at the rate of 2 per cent of salary—four-sevenths of the former contributor’s final salary,

(b) where the former contributor contributed to the Pension Fund at the rate of 3 per cent of salary—six-sevenths of the former contributor’s final salary, or

(c) in any other case—the former contributor’s final salary,

whichever is the greater.

(5) Where, immediately before the death of the former contributor, a person (other than a person in respect of whom a pension is payable under section 15BP) was, in the opinion of the board, dependent upon the former contributor and that person applies to the board in writing in a form approved by the board requesting a payment under this subsection, the board may, in its absolute discretion, pay to that person a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable,

T represents the amount referred to in subsection (2) (a), and

Y represents the number (not exceeding 5) of the former contributor's completed periods of 12 months' approved service in excess of 35 years' approved service.

- (6) The amount that, but for this subsection, would be paid under subsection (3) (b) or (4) (b) shall be reduced by any amount paid under subsection (5).
- (7) Where a lump sum is payable under subsection (5), a lump sum is not payable under subsection (2) (b).
- (8) A pension under section 15BP is not payable where the benefit under subsection (3) (b) or (4) (b) is paid.

15BO Pension payable to widow, widower or de facto partner of deceased pensioner

- (1) Subject to section 15BOB, if a pensioner under section 15BF, 15BG or 15BH dies leaving a widow, widower or de facto partner, the board must pay to the widow, widower or de facto partner a pension at the rate of 62.5% of the rate at which the deceased pensioner was receiving, or entitled to receive, a pension under section 15BF, 15BG or 15BH immediately before his or her death.

Note—

"De facto partner" is defined in section 21C of the [Interpretation Act 1987](#).

- (2) If a person marries or enters into a de facto relationship after becoming entitled to a pension under section 15BF, 15BG or 15BH and dies while a party to that marriage or relationship, a pension under this section is not payable to the widow, widower or de facto partner as such, except if the widow, widower or de facto partner is an eligible widow, widower or de facto partner.
- (3) Subsection (2) does not apply in respect of a pensioner who, after marrying or entering into a de facto relationship as referred to in that subsection, again becomes a contributor.
- (4) If a person who was a former contributor (the **pensioner**) marries or enters into a de facto relationship after becoming entitled to a pension under section 15BF, 15BG or 15BH and dies leaving an eligible widow, widower or de facto partner on or after the commencement of this subsection, there is payable to the eligible widow, widower or de facto partner as such—
 - (a) if the deceased pensioner and eligible widow, widower or de facto partner had been married or in a de facto relationship for 3 years or more immediately before the death—a pension at the rate of 62.5% of the rate at which the deceased pensioner was receiving, or entitled to receive, a pension under section 15BF, 15BG or 15BH immediately before the death, or
 - (b) if the deceased pensioner and eligible widow, widower or de facto partner had

been married or in a de facto relationship for less than 3 years immediately before the death—a pension as referred to in paragraph (a), but reduced on a pro rata basis according to the proportion that the period of the marriage or relationship bears to 3 years.

(5) In this section—

eligible widow, widower or de facto partner of a deceased pensioner means a widow, widower or de facto partner of the deceased pensioner who has or had in his or her marriage or relationship with the deceased pensioner a child, being—

- (a) a child of the widow, widower or de facto partner and the deceased pensioner who was, in the opinion of the board, wholly or substantially dependent on the deceased pensioner at any time during the marriage or relationship, or
- (b) a child of the deceased pensioner who was conceived before and born alive after the death of the pensioner.

15BOA (Repealed)

15BOB Spouses' pensions generally

- (1) In this section, **spouse's pension** means a pension payable under section 15BM or 15BO.
- (2) (Repealed)
- (3) Where, but for this subsection, a person would be entitled to more than one spouse's pension, the person shall be entitled to one only of those pensions, being (where they are not equal) the greater or greatest of them.
- (4) A reference in section 15BO to the pension a deceased pensioner was receiving, or entitled to receive, immediately before his or her death does not include a reference to a spouse's pension.

15BP Children's pensions

- (1) Subject to section 15BN (8), where a contributor or a pensioner dies leaving dependent children, the board shall pay a pension in respect of each such child to the deceased's widow or widower or the child's guardian or may expend the pension for the benefit of the child in such manner as is determined by the board.
- (2) A pensioner under section 15BM or 15BO is entitled to so much only of pensions under this section as will, when added to the pension under section 15BM or 15BO, as the case may be, not exceed—
 - (a) in the case of a pensioner under section 15BM—the pension to which the pensioner's spouse would have been entitled if that spouse had, immediately before dying, become entitled to a pension under section 15BH (3), or

(b) in the case of a pensioner under section 15BO—the pension to which the pensioner’s spouse was entitled immediately before dying.

(2A) For the purposes of subsection (2), a widow or dependent widower who, under Division 5A, has been paid a lump sum instead of pension shall be deemed to be in receipt of a pension, or additional pension, equal to the amount of pension instead of which the lump sum was paid.

(3) A pension under this section payable to the widow or widower of a former contributor shall continue to be payable notwithstanding remarriage of the widow or widower but, upon such a remarriage, subsection (2) ceases to apply to the pension.

(4) A pension under this section in respect of a child is payable only while he is a dependent child.

(5) Where a pensioner under section 15BF, 15BG or 15BH marries after becoming entitled to the pension, a pension is not, upon the death of the pensioner, payable in respect of children of the surviving party to the marriage who are not children of that marriage.

(6) Subsection (5) does not apply in respect of a pensioner who, after marrying as referred to in that subsection, again becomes a contributor.

15BQ Rate of children’s pensions

Subject to its adjustment in accordance with Division 8 of Part 3D, the pension payable under section 15BP in respect of a dependent child shall be paid at the rate of—

(a) in the case of a child whose mother or father is alive—\$8.31 per week, or

(b) in any other case—\$20.77 per week.

15BR Conversion of lump sum to pension

(1) A person may, in a form approved by the board, elect to convert to pension the whole or part of an amount payable, on or after attaining the age of 60 years, to him under section 15BF (2), 15BG (2) or 15BH (2).

(2) An election under this section must—

(a) in the case of an amount payable to a person under section 15BF (2) or 15BG (2)—be received in the office of the board before the person concerned ceases to be a servant, or

(b) in the case of an amount payable to a person under section 15BH (2)—be received in the office of the board within 3 calendar months (or within such further period as the board may in special circumstances allow) after he became totally and permanently disabled.

- (3) A male contributor may elect to convert an amount to pension at the appropriate rate in Column 2 or 3 of Schedule D, and the rate at which an amount may be converted to pension by a woman contributor is the appropriate rate in Column 3 or Column 4 of that Schedule.
- (4) As from the time when a pension becomes payable to a person who makes an election in accordance with this section, the board shall pay him an additional pension, calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

B represents the pension, expressed at an annual rate,

L represents the amount to be converted to pension, and

C represents the appropriate number in Column 2, 3 or 4 of Schedule D, having regard to the person's age as from when the pension becomes payable, and to whether the person is a man or a woman.

- (5) (Repealed)
- (6) A person may, with the consent of the board, withdraw an election under this section, if additional pension has not been paid pursuant to the election.
- (7) An election under this section shall be deemed to have lapsed if additional pension has not been paid pursuant to the election within one year after the election was received in the office of the board.
- (8) If a contributor who, under this section, has converted an amount to pension at the rate specified in column 3 of Schedule D dies leaving a widow or widower, the board shall—
- (a) where the contributor leaves a widow, pay to the widow a pension at the rate of 62½ per cent of the rate at which her late husband was receiving, or entitled to receive, pension under this section immediately before his death, or
- (b) where the contributor leaves a widower, pay to the widower a pension at the rate of 62½ per cent of the rate at which his late wife was receiving, or entitled to receive, pension under this section immediately before her death.

15BS Payment of pensions

- (1) Except where otherwise expressly provided, a pension under this Part is payable during the life of the person entitled thereto.
- (2) (Repealed)

15BT Pensions payable fortnightly

Pensions are payable by equal fortnightly instalments.

15BU (Repealed)

Division 5A Lump sum options

15BUA Board may pay lump sum instead of certain pensions

- (1) Where, but for this section, a person would be entitled to a pension (not being a pension under section 15BO, 15BP or 15BR (8)) that amounts to less than \$10 per fortnight or, where a greater amount per fortnight is prescribed for the purposes of this section, that greater amount per fortnight, the board may, instead of paying the pension, pay to that person a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the amount of the lump sum,

R represents the annual rate of the pension, and

P represents the total amount (if any) of the pension paid before payment of the lump sum.

- (2) Subsection (1) applies to a pension that became payable before the commencement of this section as well as to a pension that becomes payable after that commencement and so applies whether or not payment of the pension has commenced.

15BUB Election to be paid lump sum instead of pension under sec 15BF or 15BG

- (1) A former contributor who is entitled to a pension under section 15BF (3) or 15BG (3) may, unless he also makes an election under section 15BV (1) (a), elect to be paid, instead of that pension or some part of that pension, a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable,

F represents the former contributor's final average salary, and

A represents such number of the former contributor's accrued pension points as are not to be applied in the provision of a pension under section 15BF (3) or 15BG (3).

- (2) Where a former contributor is entitled to a pension under section 15BF (3) or 15BG (3) and elects under section 15BV to be paid a lump sum instead of a part of the pension, he may elect to be paid, instead of the whole or a part of the residue of his pension, a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable,

B represents the lump sum that would have been payable to the former contributor under subsection (1) if it had been calculated on the basis of the whole of his pension,

G represents the lump sum to be paid under section 15BV,

M represents the maximum lump sum that would have been payable to the former contributor under section 15BV if the lump sum had been calculated on the basis of the whole of his pension,

H represents the annual rate of the residue of the former contributor's pension under section 15BF (3) or 15BG (3), if any, that is not the subject of an election by the former contributor to be paid a lump sum under this subsection or section 15BV, and

Q represents the annual rate of pension that would have been payable to the former contributor under section 15BF (3) or 15BG (3) had he not elected under this subsection and section 15BV to be paid a lump sum.

15BUC Election to be paid lump sum instead of pension under sec 15BH

- (1) A former contributor who is entitled to a pension under section 15BH (3) may, unless he also makes an election under section 15BV (1) (b), elect to be paid, instead of that pension or some part of that pension, a lump sum calculated, subject to subsections (2) and (3), in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable,

C represents the former contributor's notional final salary,

A represents such number of the former contributor's accrued pension points as bears

to the total number of those points the same proportion as the amount of pension instead of which a lump sum is to be paid bears to the amount of pension that would be payable under section 15BH (3) if no election had been made,

D represents—

- (a) where the former contributor was qualified for full additional benefits—such number of his notional pension points as bears to the total number of those points the same proportion as is used in assigning a value to A,
 - (b) where the former contributor was qualified for partial, but not full, additional benefits—such number of his notional pension points as bears to one-half the total number of those points the same proportion as is used in assigning a value to A, or
 - (c) where the former contributor was not qualified for additional benefits—nil.
- (2) Where a former contributor who became a contributor under section 15AO, 15AP or 15AR, or who became a contributor under section 15AQ but is not a former contributor referred to in subsection (3), elects under subsection (1) to be paid a lump sum instead of the whole of his pension, the board shall pay to the former contributor, instead of the benefits that, but for this section, would otherwise be payable, a lump sum equal to the greater of—
- (a) the sum of—
 - (i) the amount calculated under subsection (1) in relation to the former contributor, and
 - (ii) the amount of any benefit that, but for this subsection, would be payable to the former contributor under section 15BH (2), and
 - (b) the sum of—
 - (i) the notional accumulation for the former contributor, and
 - (ii) the amount of any benefit that, but for this subsection, would be payable under section 15BH (2) (a).
- (3) Where a former contributor who became a contributor under section 15AQ elects under subsection (1) to be paid a lump sum instead of the whole of his pension and, but for that election, would have been entitled to additional disablement benefits under Part 3B or full additional disablement benefits under this Part, the board shall pay to the former contributor, instead of the benefits that, but for this section, would otherwise be payable, a lump sum equal to the greater of—
- (a) the sum of—
 - (i) the amount calculated under subsection (1) in relation to the former contributor, and

(ii) the amount of any benefit that, but for this subsection, would be payable to the former contributor under section 15BH (2), and

(b) the sum of—

(i) the notional accumulation for the former contributor,

(ii) the amount of any benefit that, but for this subsection, would be payable under section 15BH (2) (a), and

(iii) the amount calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

A represents the amount to be calculated,

M represents the number under the heading “Multiplier of salary” in Schedule B opposite the age specified in years in that Schedule that was the age of the former contributor at the time of the former contributor’s resignation or dismissal, and

S represents—

(a) where the former contributor contributed to the Pension Fund at the rate of 2 per cent of salary—four-sevenths of the former contributor’s final salary,

(b) where the former contributor contributed to the Pension Fund at the rate of 3 per cent of salary—six-sevenths of the former contributor’s final salary, or

(c) in any other case—the former contributor’s final salary.

(4) Where a former contributor is entitled to a pension under section 15BH (3) and elects under section 15BV to be paid a lump sum instead of a part of the pension, he may elect to be paid, instead of the whole or a part of the residue of his pension, a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable,

B represents the lump sum that would have been payable to the former contributor under subsection (1) if it had been calculated on the basis of the whole of his pension,

G represents the lump sum to be paid under section 15BV,

M represents the maximum lump sum that would have been payable under section 15BV if section 15BV (3) had not been enacted and the lump sum had been calculated on the basis of the whole of his pension,

H represents the annual rate of pension under section 15BH (3), if any, that is not the subject of an election by the former contributor to be paid a lump sum under this subsection or section 15BV, and

Q represents the annual rate of pension that would have been payable to the former contributor under section 15BH (3) had he not elected under this subsection and section 15BV to be paid a lump sum.

15BUD Election by widow to be paid lump sum instead of pension under sec 15BM

Subject to sections 15BM (4) and 15BUF, a widow entitled to a pension under section 15BM (3) may elect to be paid, instead of that pension or some part of that pension, a lump sum calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable.

C represents the former contributor's notional final salary.

A represents such number of the former contributor's accrued pension points as bears to the total number of those points the same proportion as the amount of pension instead of which a lump sum is to be paid bears to the amount of pension that would be payable under section 15BM (3) if no election had been made.

D represents—

- (a) where the former contributor was qualified for full additional benefits—such number of his notional pension points as bears to the total number of those points the same proportion as is used in assigning a value to A,
- (b) where the former contributor was qualified for partial, but not full, additional benefits—such number of his notional pension points as bears to one-half the total number of those points the same proportion as is used in assigning a value to A, or
- (c) where the former contributor was not qualified for additional benefits—nil.

15BUE Election by widower to be paid lump sum instead of pension under sec 15BM

- (1) Subject to section 15BUF, a widower entitled to a pension under section 15BM (3) may elect to be paid, instead of the whole of the pension, a lump sum calculated, subject to subsection (2), in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable,

T represents the total amount payable to the widower under section 15BM (2) (a), and

Y represents the number (not exceeding 5) of the former contributor's completed periods of 12 months' approved service in excess of 35 years' approved service.

- (2) Notwithstanding subsection (1), the lump sum payable under that subsection to the widower of a former contributor shall not exceed an amount equal to the value of L calculated in relation to the former contributor in accordance with the formula in section 15BUD.

15BUF Minimum lump sum benefit payable to widow or widower

- (1) Where the widow of a former contributor who became a contributor under section 15AO, 15AP or 15AR, or who became a contributor under section 15AQ but is not a former contributor referred to in subsection (2), elects to be paid a lump sum instead of the whole of her pension, or the widower of such a former contributor elects to be paid a lump sum instead of his pension, the board shall pay to the widow or widower, as the case may be, instead of the benefits that, but for this section, would otherwise be payable, a lump sum equal to—

(a) the sum of—

(i) the amount calculated under section 15BUD or, as the case may require, section 15BUE, in relation to the widow or widower, and

(ii) the amount of any benefit that, but for this subsection, would be payable to the widow or widower under section 15BM (2), or

(b) the sum of—

(i) the notional accumulation for the former contributor, and

(ii) the amount of any benefit that, but for this subsection, would be payable under section 15BM (2) (a),

whichever the widow or widower specifies in the election.

(2) Where the widow of a former contributor who became a contributor under section 15AQ is entitled to additional death benefits under Part 3B or full additional death benefits under this Part and elects to be paid a lump sum instead of the whole of her pension, or the widower of such a former contributor is so entitled and elects to be paid a lump sum instead of his pension, the board shall pay to the widow or widower, as the case may be, instead of the benefits that, but for this section, would otherwise be payable, a lump sum equal to—

(a) the sum of—

- (i) the amount calculated under section 15BUD or, as the case may require, section 15BUE, in relation to the widow or widower, and
- (ii) the amount of any benefit that, but for this subsection, would be payable to the widow or widower under section 15BM (2), or

(b) the sum of—

- (i) the notional accumulation for the former contributor,
- (ii) the amount of any benefit that, but for this subsection, would be payable under section 15BM (2) (a), and
- (iii) the amount calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

A represents the amount to be calculated,

M represents the number under the heading “Multiplier of salary” in Schedule B opposite the age specified in years in that Schedule that was the age of the former contributor at the time of death, and

S represents—

- (a) where the former contributor contributed to the Pension Fund at the rate of 2 per cent of salary—four-sevenths of the former contributor’s final salary,
- (b) where the former contributor contributed to the Pension Fund at the rate of 3 per cent of salary—six-sevenths of the former contributor’s final salary, or
- (c) in any other case—the former contributor’s final salary,

whichever the widow or widower specifies in the election.

(3) A pension under section 15BP is not payable to a widow or widower who elects to be

paid the lump sum referred to in subsection (1) (b) or (2) (b).

15BV Commutation of certain pensions

- (1) A person who became a contributor under section 15AO, 15AP, 15AQ or 15AR may—
- (a) if he is entitled to receive a pension under section 15BF (3) or 15BG (3)—elect to be paid a lump sum in accordance with this section instead of the pension or part thereof, or
 - (b) if he is entitled to a pension under section 15BH (3) and had attained the age of 60 years on or before becoming so entitled—elect to be paid a lump sum in accordance with this section instead of the pension or part thereof.
- (2) A lump sum payable pursuant to an election by a former contributor under subsection (1) (a) shall be calculated—
- (a) where the former contributor is a man—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

- (b) where the former contributor is a woman—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable,

F represents the former contributor's final average salary,

M represents the number of the former contributor's accrued pension points that, subject to subsection (2A), the former contributor has elected to apply towards provision of the lump sum, and

N represents the number of the former contributor's accrued pension points (if any) that may be applied towards provision of the lump sum in accordance with subsections (4) and (5).

- (2A) The maximum number of accrued pension points that may be assigned as the value of M in the appropriate formula in subsection (2) shall be calculated—
- (a) where the former contributor is a man—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

(b) where the former contributor is a woman—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

M represents the maximum number of accrued pension points that could have been applied towards provision of the lump sum if subsections (4) and (5) had not been enacted,

Z represents the amount referred to in subsection (3), and

F represents the former contributor's final average salary.

(2B) A lump sum payable pursuant to an election by a former contributor under subsection (1) (b) shall be calculated—

(a) where the former contributor is a man—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

(b) where the former contributor is a woman—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

L represents the lump sum payable,

S represents the former contributor's final salary,

M represents the number of the former contributor's accrued and potential pension points that, subject to subsection (2C), the former contributor has elected to apply towards provision of the lump sum, and

N represents the number of the former contributor's accrued and potential pension points (if any) that may be applied towards provision of the lump sum in accordance with subsections (4) and (5).

(2C) The maximum number of accrued and potential pension points that may be assigned as the value of M in the appropriate formula in subsection (2B) shall be calculated—

(a) where the former contributor is a man—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

(b) where the former contributor is a woman—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

M represents the maximum number of accrued and potential pension points that could have been applied towards provision of the lump sum had subsections (4) and (5) not been enacted,

Z represents the amount referred to in subsection (3), and

S represents the former contributor's final salary.

(3) The value to be assigned to Z in calculating the entitlement of a former contributor in accordance with a formula in subsection (2A) or (2C) is the amount of the notional accumulation for that contributor.

(4) Where a person who ceases to be a contributor on or before 31 March 1984—

(a) makes an election under subsection (1) (a) and the maximum number of the former contributor's accrued pension points that is assignable as the value of M in the appropriate formula in subsection (2) is less than the total number of the former contributor's accrued pension points, or

(b) makes an election under subsection (1) (b) and the maximum number of the former contributor's accrued pension points and potential pension points that is assignable as the value of M in the appropriate formula in subsection (2B) is less than the total number of the former contributor's accrued pension points and potential pension points,

a percentage of the remaining accrued pension points or, as the case may be, accrued pension points and potential pension points may, if the former contributor so elects, also be applied towards provision of the lump sum, that percentage being the percentage specified in Column 2 of Schedule F opposite the superannuation year specified in Column 1 of that Schedule in which the former contributor ceased to be a contributor.

(5) Where, after payment of a lump sum under this section (this subsection excepted) a former contributor would be entitled to a pension not exceeding \$40 per fortnight, he

may elect to apply the balance of his accrued pension points or, as the case may be, accrued pension points and potential pension points towards provision of a lump sum in accordance with this section.

(6)–(13) (Repealed)

(14) Where, by reason only of the payment of a lump sum under this section, no pension, or a reduced pension, would, but for this subsection, be payable to the widow or widower of the former contributor, a pension is payable to the widow or, as the case may be, the widower, in all respects as if the former contributor had been paid pension instead of the lump sum unless, in the case of a widower, the lump sum was paid before the date of assent to the *Local Government and Other Authorities (Superannuation) Amendment Act 1980*.

(15) (Repealed)

15BVA Reduction of calculated lump sum

A lump sum calculated under a provision of section 15BUB, 15BUC, 15BUD, 15BUE, 15BUF or 15BV shall, notwithstanding the provision, be reduced by the amount of such pension payments already made as would not have been made if payment of the lump sum had preceded payment of the pension.

15BVB Cessation of pension where lump sum paid

Where a lump sum is paid to a person under this Division instead of an amount of pension—

- (a) that amount of pension does not become, or ceases to be, payable to that person, and
- (b) except as provided in section 15BV (14), that amount of pension shall, on the death of that person, be disregarded for the purposes of section 15BO.

15BVC Elections generally

- (1) An election to be paid a lump sum instead of pension must be made in a form approved by the board and must be received in the office of the board not earlier than 3 months before, and not later than 3 months after, the former contributor ceases to be a contributor.
- (2) An election to be paid a lump sum instead of pension does not take effect until—
 - (a) the expiration of such period as the board determines after the election is received in the office of the board, or
 - (b) the person making the election ceases to be a contributor,whichever last occurs.

- (3) Where an election to be paid a lump sum under this section instead of pension takes effect but the person making the election dies before payment of the lump sum is made, the board shall pay the lump sum to the personal representatives of the deceased person.
- (4) An election that a person is entitled to make under a provision of this Division may not, unless the board in special circumstances approves, be made more than once.

Division 6 Miscellaneous

15BW Board to certify amount of lump sum due

- (1) Where a person becomes entitled under this Part to the payment of the amount standing to the credit of a former contributor's servant's account in the Pension Fund, the board shall before making the payment—
 - (a) make such adjustments to the servant's account from which the payment or any part of the payment is to be made as it considers necessary by reason of any unpaid liability to the board of the employer or the former contributor concerned, by reason of any transfers to or from the servant's account concerned required to be made but not made or by reason of the payment in advance of any amounts paid by an employer or for any other reason that the board thinks fit,
 - (b) credit to that servant's account such amount as the board thinks fit in respect of interest for the period from the commencement of the superannuation year in which the payment is to be made to the proposed date of payment, and
 - (c) certify the amount payable as a lump sum under this Part, after any such adjustments have been made or the servant's account has been so credited.
- (2) The amount certified by the board under subsection (1) (c) shall be the amount payable as the amount standing to the credit of a former contributor's servant's account in the Pension Fund.

15BX Benefits not to be assignable etc

Benefits under this Part and other payments from the Pension Fund shall not be in any way assigned or charged or passed by operation of law to any person other than the person who is entitled thereto under this Act or his personal representative, nor shall any such benefits or payments be assets for the payment of the debts or liabilities of the firstmentioned person.

15BY Payment where beneficiary incapable

- (1) Where a person to whom a benefit under this Part is payable is, in the opinion of the board, incapable of administering his own affairs by reason of his illness, imprisonment or any other cause, the board may pay the benefit to some other

person to be applied wholly for the care, maintenance, benefit and support of the person to whom, but for the provisions of this section, the benefit would be payable, or of any person wholly or partly dependent on him.

- (2) Any payment made under subsection (1) shall be deemed to have been made to the person entitled to the benefit.

15BYA Payment where beneficiary is missing

- (1) If the board is unable, after reasonable inquiry, to find a person to whom a benefit is payable, the board may pay the benefit to someone else to be applied wholly for the care, maintenance, benefit and support of any person wholly or partly dependent on the person who would otherwise be entitled to the benefit.
- (2) Any payment made under this section is taken to have been made to the person who, but for this section, would be entitled to the benefit.

15BZ Applications

Unless the board otherwise determines, a benefit (other than a benefit payable on an election) is not payable under this Part except on application made to the board on a form approved by the board.

15CA Broken service

- (1) Where the board is satisfied, on an application in writing made to the board by a contributor on a form approved by the board, that he has ceased, or is to cease, to be employed in the service of an employer (in this section referred to as **the first employer**) and proposes to enter, within a reasonable time, the service of the same or any other employer (in this section referred to, in either case, as **a second employer**), the board may approve of the retention in that contributor's servant's account, for such period as may be specified in the approval, of the moneys standing to his credit in that account.
- (2) An application under subsection (1) may be made by the contributor at any time before he ceases to be employed in the service of the first employer or within 21 days after he so ceases to be employed.
- (3) An approval under subsection (1) may be given subject to such terms and conditions relating to the payment by the contributor—
 - (a) of the contributions that would, had he not ceased to be employed in the service of the first employer, have been payable under this Part in respect of him during the period, or
 - (b) of the contributions paid in respect of him for the period,

commencing on the date on which he ceased to be employed and ending on the date

on which he commences service with a second employer.

- (4) The approval under subsection (1) shall cease to be in force if—
 - (a) the contributor fails to comply with any of the terms and conditions referred to in subsection (3),
 - (b) the contributor dies, or
 - (c) the board cancels the approval (which the board is hereby authorised to do).
- (5) From the date on which the approval under subsection (1) is given until the approval ceases to be in force or until the contributor enters the service of a second employer, whichever first occurs, no benefits are payable to the contributor under Division 5.
- (6) Where the contributor has ceased to be employed in the service of the first employer and the approval under subsection (1) has ceased to be in force without his being employed in the service of a second employer, he shall, for the purposes of Division 5, be deemed to have continued (at the annual rate of salary payable to him immediately before he ceased to be employed) in the service of the first employer and to have left the service of the first employer when the approval ceased to be in force.
- (7) Where the contributor has left the service of the first employer and, while the approval was in force, enters the service of a second employer—
 - (a) no benefits are payable to the contributor under Division 5 by reason of his having left the service of the first employer,
 - (b) the provisions of section 15AN do not apply to or in respect of the contributor upon his entering the service of the second employer, and
 - (c) the board may make such determinations and give such directions as the board thinks fit with respect to such matters as the board considers necessary for the purpose of equitably adjusting the rights and liabilities of the contributor and of the employers concerned.
- (8) Any determination or direction made by the board under subsection (6) has effect according to its tenor notwithstanding any other provision of this Act and shall be binding on the contributor and the employers concerned.
- (9) Without affecting the generality of the foregoing provisions of this section, where a person has ceased to be a servant for a period and at the expiration of that period he has again become a servant, the board may, if it considers it proper to do so, and subject to such terms and conditions (if any) as it thinks fit, treat, for the purposes of this Part, the period as a period during which that person was a servant, provided the period did not exceed 7 days.

15CB Fractions of cents

Where the board is required to pay to a person as a benefit under this Part an amount that includes a fraction of a cent, the fraction shall be ignored and, where the fraction is one-half or more, the amount payable after ignoring the fraction shall be increased by one cent.

15CC Report to Minister

As soon as practicable, but within 6 months, after the end of each superannuation year, the board shall furnish a report to the Minister on such matters relating to the operation of this Part as the Minister may specify in a notice given by him to the board or as may be prescribed by the regulations.

15CD (Repealed)

Division 7 Alternative benefits

15CDA Definitions

In this Division—

gratuity, in relation to a servant of a council, means—

- (a) if the servant's service was terminated, or the servant died, before 1 July 1993—a gratuity under section 97 of the *Local Government Act 1919*, and
- (b) if the servant's service was terminated, or the servant died, on or after that date—a similar gratuity, being a gratuity paid or to be paid by the council as an act of grace on the death or termination of service of a servant of the council and calculated by reference to the period of the servant's service with the council.

special sum means a special sum under section 15CG.

transferee means a person who became a contributor pursuant to section 15AO, 15AP, 15AQ or 15AR.

15CE Gratuities under sec 97 of Principal Act

A council may not grant a gratuity to, or to the dependants of, a person who—

- (a) on 31 March 1977 was not but subsequently becomes a servant, or
- (b) on 31 March 1977 was a servant and on or after that date ceased or ceases to be a servant, but after that date becomes a servant (whether of the same or a different employer).

15CF Where gratuities or untaken sick leave payable

- (1) In this section—

employer-financed benefits means—

- (a) a pension payable under section 15BF (3), 15BG (3), 15BH (3) or 15BM (3), or
- (b) a lump sum payable under section 15BI (2) (b), 15BJ (2) (b), 15BK (2) (b), 15BN (2) (b) or (5), 15BUB, 15BUC (1) or (4), 15BUD, 15BUE or 15BV.

hypothetical maximum pension points, in relation to a transferee who ceases to be a contributor, means the number of pension points that the transferee would have accrued if they had been calculated at the rate of one-half a pension point for each whole month during which the transferee was—

- (a) the holder of a current insurance policy under Part 2,
- (b) a person in respect of whom contributions were being made under Part 3 to the Provident Fund,
- (c) a contributor within the meaning of Part 3B, or
- (d) a contributor within the meaning of Part 3D.

maximum employer-financed benefit, in relation to a transferee who ceases to be a contributor, means—

- (a) where, immediately before ceasing to be a contributor, the number of the transferee's accrued pension points was equal to the number of his hypothetical maximum pension points—the amount of the employer-financed benefits payable upon his ceasing to be a contributor, or
- (b) in any other case—the amount of the employer-financed benefits that would have been payable upon the transferee ceasing to be a contributor if, immediately before his ceasing to be a contributor, the number of his accrued pension points had been equal to the number of his hypothetical maximum pension points.

special sum pension points means, for the purpose of calculating an employer-financed benefit as provided by subsection (4), pension points calculated under subsection (1A), (1B) or (1C), as the case may require.

(1A) For the purposes of the definition of **special sum pension points** in subsection (1), where the employer-financed benefit is—

- (a) a pension payable under section 15BF (3) or 15BG (3),
- (b) a lump sum payable under section 15BUB or 15BV (2),
- (c) partly a lump sum payable under section 15BUB and the remainder a lump sum payable under section 15BV (2),
- (d) partly such a pension and the remainder a lump sum payable under section

15BUB or 15BV (2), or

- (e) partly such a pension and the remainder a lump sum payable under sections 15BUB and 15BV (2),

the number of pension points shall be calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

H represents the number of special sum pension points,

J represents the amount of the special sum paid or payable by the employer, and

F represents the transferee's final average salary.

- (1B) For the purposes of the definition of **special sum pension points** in subsection (1), where the employer-financed benefit is—

(a) a pension payable under section 15BH (3) or 15BM (3),

(b) partly a pension payable under section 15BH (3) and the remainder a lump sum payable under section 15BV (2B), or

(c) a lump sum payable under section 15BI (2) (b), 15BJ (2) (b) or 15BV (2B),

the number of pension points shall be calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

H represents the number of special sum pension points,

J represents the amount of the special sum paid or payable by the employer, and

S represents the transferee's final salary.

- (1C) For the purposes of the definition of **special sum pension points** in subsection (1), where the employer-financed benefit is—

(a) a lump sum payable under section 15BUC (1) or (4) or 15BUD,

(b) partly a pension payable under section 15BH (3) or 15BM (3) and the remainder a lump sum referred to in paragraph (a),

- (c) partly a lump sum payable under section 15BUC and the remainder a lump sum payable under section 15BV (2B), or
- (d) partly a pension payable under section 15BH (3), partly a lump sum payable under section 15BUC and the remainder a lump sum payable under section 15BV (2B),

the number of pension points shall be calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

H represents the number of special sum pension points,

J represents the amount of the special sum paid or payable by the employer,

C represents the transferee's notional final salary.

- (2) Except as prescribed, where employer-financed benefits are paid, or are or would but for this section be payable, to a person consequent on a transferee's ceasing to be a contributor, and it appears to the board, from information available to it, that a gratuity has been or will be paid consequent on the transferee's ceasing to be a servant of the council that employed him immediately before he ceased to be a contributor—
 - (a) subsection (3) applies to the person if the employer-financed benefit is a benefit under section 15BK (2) (b), 15BN (2) (b) or (5) or 15BUE,
 - (b) subsection (4) applies to the person if the employer-financed benefit is a benefit under section 15BJ (2) (b), and
 - (c) except in the case of an employer-financed benefit referred to in paragraph (a) or (b), subsection (4) applies to the person unless he elects to take the benefit of subsection (5), in which case subsection (5) applies to him.
- (3) Where this subsection applies to a person and the sum of—
 - (a) the employer-financed benefit that, but for this subsection, would be payable to him upon a transferee's ceasing to be a contributor, and
 - (b) the special sum applicable in relation to that person,would exceed the amount of the maximum employer-financed benefit that, but for this subsection, would be payable to the person, the employer-financed benefit shall be reduced by the amount of the excess.

- (4) Except in the case of a person to whom subsection (3) applies, to the extent to which accrued pension points are a factor in calculating employer-financed benefits that, upon a transferee's ceasing to be a contributor, are payable under Division 5 or 5A to a person referred to in subsection (2), the number of accrued pension points to be used in the calculation is the number equal to the lesser of—
 - (a) the actual number of the transferee's accrued pension points, and
 - (b) the difference between the number of the transferee's hypothetical maximum pension points and the number of his special sum pension points.
- (5) Where this subsection applies to a person, he shall not be entitled to any employer-financed benefits upon a transferee's ceasing to be a contributor but he shall be entitled to receive an amount equal to the sum of—
 - (a) the notional accumulation for the transferee, and
 - (b) an amount equal to the supplementary benefit that would have been payable in accordance with Part 3C had the transferee continued to be a contributor within the meaning of Part 3C.
- (6) An election to take the benefit of subsection (5) must be made in writing in a form approved by the board and be received in the office of the board not earlier than 3 months before, and not later than 3 months after, the relevant transferee ceases to be a contributor.

15CG Special sums

- (1) Subject to subsection (2), for the purposes of section 15CF or 15CH, the special sum applicable in relation to a person to whom section 15CF (3) or (4) applies is—
 - (a) if the transferee concerned ceased to be a servant at the time he ceased to be a contributor—the amount that appears to the board, from information available to it, to be the amount that has been or will be paid as a gratuity consequent on the transferee's ceasing to be a servant, or
 - (b) if the transferee concerned continued to be a servant after the time he ceased to be a contributor—the amount that appears to the board, from information available to it, to be the amount that would have been paid as a gratuity on the transferee's ceasing to be a servant had he ceased to be a servant at that time.
- (2) The board, in circumstances which appear to it to be proper, and having regard to such matters as appear to it to be relevant, may—
 - (a) make a determination of the amount of a special sum applicable in any particular case, and the amount so determined shall in that case be deemed to be, and always to have been, the amount of the special sum, instead of any other amount, until the determination is revoked or varied under paragraph (b), and

(b) revoke or vary any such determination.

- (3) Where the board in any particular case makes or varies a determination under subsection (2), it may take such action as will, in its opinion, result in all parties in the case being placed, as nearly as possible, in the position that, had the determination, or the determination as varied, been in force when the transferee ceased to be a contributor, they would have been placed at all relevant times.
- (4) Where the board in any particular case revokes a determination under subsection (2), it may take such action as will, in its opinion, result in all parties in the case being placed, as nearly as possible, in the position that, had the determination never been in force, they would have been placed at all relevant times.

15CH Conversion of special sum to pension

(1) Subject to this section, a person—

(a) who is a former contributor within the meaning of section 15BF, 15BG or 15BH or the widow or dependent widower of a former contributor within the meaning of section 15BM,

(b) who is paid, or entitled to be paid, a special sum, and

(c) to the calculation of whose benefit section 15CF (4) applies,

may pay to the board an amount equal to the whole or part of the prescribed amount for that person for conversion to a pension in accordance with section 15CI.

(2) For the purposes of subsection (1), the prescribed amount for a person to the calculation of whose benefit section 15CF (4) applies is—

(a) the amount of the special sum applicable in relation to that person, or

(b) the amount paid or payable under section 15CJ (1) in relation to that person,

whichever is the lesser.

15CI Rate of pension on conversion of special sum

(1) Where a person entitled to an employer-financed benefit under section 15BG pays an amount to the board under section 15CH (1), the annual pension payable is the amount obtained by—

(a) dividing the amount paid to the board by 11.3, and

(b) reducing the rate of pension in the manner specified in section 15BG (3).

(2) Where a person other than a person referred to in subsection (1) pays an amount to the board under section 15CH (1), the annual pension payable is the amount obtained

by dividing the amount paid to the board by 11.3.

(3) A pension that, immediately before the date of assent to the *Local Government and Other Authorities (Superannuation) Amendment Act 1980*, was payable pursuant to section 15CF (6) as from time to time in force before that date continues on and after that date as a pension payable under this section but nothing in this section operates to alter—

(a) the date on and from which the pension became payable under this Act, or

(b) the rate at which it is payable.

15CJ Payments to employers

(1) Where employer-financed benefits otherwise payable to a person upon a transferee ceasing to be a contributor are reduced by the operation of section 15CF (3) or calculated by applying section 15CF (4), the board shall pay to the employer who employed the transferee immediately before he ceased to be a contributor—

(a) in the case of a reduction by the operation of section 15CF (3)—an amount equal to the amount of the reduction, or

(b) in the case of benefits calculated by applying section 15CF (4)—an amount calculated as provided in subsection (2).

(2) The amount referred to in subsection (1) (b) shall be calculated in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

Q represents the amount payable to the employer,

V represents the transferee's final average salary, final salary or notional final salary, whichever salary is applicable in calculating the employer-financed benefit, subject to the applicable salary being—

(a) where the benefit is partly a pension and partly a lump sum payable under section 15BV but does not include another lump sum payable under Division 5A—the salary applied in calculating the lump sum payable, or

(b) where the benefit is partly a lump sum payable under section 15BV and partly another lump sum payable under Division 5A whether with or without a pension—the salary applied in calculating that other lump sum, and

J represents the number of accrued pension points that, but for the operation of section 15CF (4), would have been applicable in calculating the employer-financed

benefit, reduced by the difference between the number of the transferee's hypothetical maximum pension points and the number of his special sum pension points.

- (3) Where section 15CF (5) applies to a person after a transferee ceases to be a contributor and the amount of the employer-financed benefit prescribed by subsection (4) that would be payable to him if section 15CF (5) did not apply to him exceeds the amount he is entitled to receive under section 15CF (5), the board shall pay an amount equal to the excess to the employer who was the transferee's employer immediately before the transferee ceased to be a contributor.
- (4) The employer-financed benefit prescribed by this subsection for the purposes of subsection (3) is the lump sum that the person to whom section 15CF (5) applies would have been entitled to receive under section 15BI (2) (b), 15BUB (1), 15BUC (1) or 15BUD if section 15CF (5) did not apply to him.
- (5) An amount payable to an employer under subsection (1) or (3) shall be paid—
 - (a) where the employer is a general employer—from the general reserve, or
 - (b) where the employer is a special employer—from the special reserve.

Division 8 Periodical adjustment of pension rates

15CK Definitions

- (1) In this Division, except in so far as the context or subject-matter otherwise indicates or requires—

adjustment date, in relation to a year, means the first day of the pension pay period that ends on the first pension pay day in the October that next follows that year.

adjustment percentage for a year, in relation to a pension, means (subject to section 15CM) the percentage for that year in relation to that pension calculated in accordance with that section.

December quarter, in relation to a year, means the period commencing on and including 1 October in that year and ending on and including 31 December in that year.

Index number, in relation to a quarter, means the number for that quarter appearing in the Consumer Price Index (All Groups Index) for Sydney published by the Australian Statistician under the [Census and Statistics Act 1905](#) of the Parliament of the Commonwealth, as amended from time to time, or any Act of that Parliament replacing that Act, as so amended.

June quarter, in relation to a year, means the period commencing on and including 1 April in that year and ending on and including 30 June in that year.

March quarter, in relation to a year, means the period commencing on and including 1 January in that year and ending on and including 31 March in that year.

quarter, in relation to a year, means—

- (a) the period commencing on and including 1 January in that year and ending on and including 31 March in that year,
- (b) the period commencing on and including 1 April in that year and ending on and including 30 June in that year,
- (c) the period commencing on and including 1 July in that year and ending on and including 30 September in that year, or
- (d) the period commencing on and including 1 October in that year and ending on and including 31 December in that year.

September quarter, in relation to a year, means a period commencing on and including 1 July in that year and ending on and including 30 September in that year.

suspended pension means a pension that is not payable only by reason of marriage of the person to whom, but for the marriage, it would be payable.

year means—

- (a) the period commencing on and including 1 July 1989 and ending on and including 30 June 1990, or
 - (b) a subsequent period commencing on and including 1 July and ending on and including the next following 30 June.
- (2) Where a pension is to be adjusted under this Division by reference to the adjustment percentage for a year, a reference (however expressed) in this Division to adjusting the pension is a reference—
- (a) where the adjustment percentage is calculated in accordance with the formula specified in section 15CM (3) (c), (4) (a), (5) (a) or (7) (a)—to increasing the pension, or
 - (b) where the adjustment percentage is calculated in accordance with the formula specified in section 15CM (3) (d), (4) (b), (5) (b) or (7) (b)—to reducing the pension.

15CL Restriction on automatic adjustment of pension

- (1) This Division does not operate to reduce a pension to a rate lower than the rate at which it would have been payable if this Division had not been enacted and clauses 13A, 13B, 13BA, 13BB and 13C of the *Local Government and Other Authorities (Superannuation) Regulation 1978* as from time to time in force before the

commencement of this Division, had not been made.

- (2) Where the board is of the opinion that an increase pursuant to this Division in the pension payable to a person would prejudicially affect that person in respect of a benefit to which that person, but for being so affected, would be entitled, the board may determine—
 - (a) not to pay the amount of the increase,
 - (b) to pay a specified increase of a lesser amount, or
 - (c) to decrease the pension to a specified amount,and may determine to revoke or vary any such determination.
- (3) A determination in force under clause 13C of the *Local Government and Other Authorities (Superannuation) Regulation 1978* immediately before the commencement of this Division shall be deemed to be a determination made under subsection (2) as if this Division had been in force when the determination was made.
- (4) A determination made under subsection (2) has effect according to its tenor but subsection (2) does not authorise variation of a determination that has the effect of increasing a pension to an amount greater than it would have been if no determination in relation to the pension had been made under subsection (2).
- (5) A determination made under subsection (2) shall be disregarded in calculating a pension payable to the widow of the pensioner to whom the determination relates but such a determination may be made in relation to the pension so calculated.

15CM Calculation of adjustment percentage

- (1) In this section, **relevant day**, in relation to a pension, means—
 - (a) where the pension is payable under section 15BO in consequence of the death of a pensioner—the day on which the deceased pensioner last became a pensioner,
 - (b) where the pension is payable under section 15BO by reason of section 15BV (14)—the day on which the deceased spouse of the widow or dependent widower entitled to the pension last became, or would, but for the payment of the lump sum under section 15BV, have become, a pensioner, or
 - (c) in any other case—the day on and from which entitlement to the pension arose.
- (2) For the purposes of the definition of **adjustment percentage** in section 15CK (1), the percentage for a year in relation to a pension shall be calculated as provided by this section.
- (3) Where a pension is payable under—

- (a) section 15BF, 15BG, 15BH, 15BM or 15BO (including a pension referred to in section 15BV (14)), or
- (b) section 15CI to a former contributor within the meaning of section 15BF, 15BG or 15BH or the widow or dependent widower of a former contributor within the meaning of section 15BM,

the calculation for the purposes of subsection (2) in relation to a year is, where the relevant day for the pension is a day that is earlier than 1 July in that year, to be made—

- (c) where the Index number for the June quarter in that year is greater than the Index number for the immediately preceding June quarter—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

- (d) where the Index number for the June quarter in that year is less than the Index number for the immediately preceding June quarter—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

P represents the percentage to be obtained,

J represents the Index number for the June quarter in that year, and

L represents the Index number for the immediately preceding June quarter.

- (4) Where a pension is payable under section 15BF or 15BG or a pension (including a pension referred to in section 15BV (14)) is payable under section 15BO in consequence of the death of a former contributor referred to in section 15BF or 15BG, the calculation for the purposes of subsection (2) in relation to a year is, where the relevant day for the pension is a day that is not earlier than 1 July, or later than 30 June, in that year, to be made—

- (a) where the Index number for the June quarter in that year is greater than the Index number for the December quarter in that year—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

- (b) where the Index number for the June quarter in that year is less than the Index number for the December quarter in that year—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

P represents the percentage to be obtained,

D represents the Index number for the December quarter in that year, and

J represents the Index number for the June quarter in that year.

- (5) Where a pension is payable under section 15BH or 15BM or a pension (including a pension referred to in section 15BV (14)) is payable under section 15BO in consequence of the death of a former contributor referred to in section 15BH, the calculation for the purposes of subsection (2) in relation to a year is, where the relevant day for the pension is a day during the March, June or September quarter in that year, to be made—

- (a) where the Index number for the June quarter in that year is greater than the Index number for the quarter in that year during which the relevant day for the pension falls—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

- (b) where the Index number for the June quarter in that year is less than the Index number for the quarter in that year in which the relevant day for the pension falls—in accordance with the following formula—

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

P represents the percentage to be obtained,

J represents the Index number for the June quarter in that year, and

Q represents the Index number for the quarter during which the relevant day for the pension falls.

- (6) Where a pension is payable under section 15BQ, the calculation for the purposes of subsection (2) in relation to a year shall be made in the same way as a calculation

under subsection (3).

- (6A) There is taken to be no adjustment percentage for a year if—
- (a) the percentage calculated for the year in accordance with subsection (3)(d), (4)(b) or (5)(b) is less than 1.1% or any other percentage prescribed by the regulations, or
 - (b) the Index number for the June quarter in that year is the same as the Index number for the immediately preceding June quarter.
- (6B) If there is taken to be no adjustment percentage for a year (the **first year**), then, for the purposes of calculating the percentage for the next year—
- (a) the Index number for the June quarter in the first year is taken not to have been published, and
 - (b) the Index number for that quarter is taken to be the same as the Index number for the June quarter in the last year for which there was an adjustment percentage.
- (7) Where a pension is payable under section 15BR, the calculation for the purposes of subsection (2) in relation to a superannuation year shall be made—
- (a) where the rate of interest determined by the board for that year under section 15BB (2) is greater than 4¼ per cent—in accordance with the following formula—
$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$
 - (b) where the rate of interest determined by the board for that year under section 15BB (2) is less than 4¼ per cent—in accordance with the following formula—
$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

P represents the percentage to be obtained,

R represents the rate determined for that year under section 15BB (2),

I represents 4¼ per cent, and

N represents the number of whole quarters in that year during which the pension was payable.

- (8) If at any time (whether before or after the commencement of this Division) the Australian Statistician has published in respect of a particular quarter an Index number in substitution for an Index number previously published by him in respect of

that quarter—

(a) except as provided by paragraph (b)—the publication of the later Index number shall be disregarded, or

(b) if the Minister so directs—regard shall, after the direction is given, be had to the later and not to the earlier, Index number,

for the purposes of this Division.

(9) Notwithstanding subsection (8), if at any time after the commencement of this Division the Australian Statistician changes the reference base for the Consumer Price Index (All Groups Index) for Sydney, regard shall, for the purposes of this Division, be had only to Index numbers published in terms of the new reference base.

(10) This section applies to and in respect of a suspended pension in the same way as it would have applied if the marriage by reason of which it is a suspended pension had not taken place but nothing in this subsection operates to authorise or require the payment of that suspended pension or any part thereof.

15CN Adjustment of pensions

(1) Subject to this Division, where there is an adjustment percentage for a year in relation to a pension, the amount of that pension payable on the adjustment date for that year is hereby adjusted, on and from that adjustment date, by that percentage.

(2) A reference in subsection (1) to the amount of a pension payable to a person includes a reference to the pension that would have been payable to that person had section 15CL (2) not been enacted.

Part 3E Transfer of servants to the State Superannuation Fund

15CO Transfer of servants to the State Superannuation Fund

(1) Where, by reason of a change in his employment classification within the service of his employer, a servant to whom Part 2, 3, 3B or 3D applies would, but for this subsection, be entitled or required to become a contributor to the State Superannuation Fund, he may not become such a contributor unless, not later than three months after the change in his employment classification (or such further period as the board may in any particular case allow), he elects, in the manner approved by the board, not to be subject to the provisions of this Act.

(2) A servant who makes an election under subsection (1) does not, on that account, cease to be subject to this Act until he becomes a contributor to the State Superannuation Fund.

(3) Where a person to whom Part 2 applies makes an election under subsection (1) and subsequently becomes a contributor to the State Superannuation Fund, the provisions

of section 4 (4) (f) apply to and in respect of that person as if—

- (a) immediately before he became a contributor to that Fund he had ceased to be employed as referred to in those provisions,
- (b) he had advised the board that he did not wish to take over or to continue any policy on his life effected under Part 2, and
- (c) any money that would, but for this subsection, have been payable to him pursuant to those provisions were payable instead to his employer.

(4) Where a person to whom Part 3 applies makes an election under subsection (1) and subsequently becomes a contributor to the State Superannuation Fund, the provisions of section 15 apply to and in respect of that person as if—

- (a) immediately before he became a contributor to that Fund he had ceased to be employed as referred to in those provisions, and
- (b) any money that would, but for this subsection, have been payable to him pursuant to those provisions were payable instead to his employer.

(5) Where a person to whom Part 3B applies makes an election under subsection (1) and subsequently becomes a contributor to the State Superannuation Fund, the provisions of section 15V apply to and in respect of that person as if—

- (a) immediately before that person became a contributor to that Fund that person had ceased to be employed as referred to in section 15V (1) (a) or (b), as the case may require, and
- (b) any money that would, but for this subsection, have been payable to that person pursuant to those provisions were payable instead to that person's employer.

(6) Where a person to whom Part 3D applies makes an election under subsection (1) and subsequently becomes a contributor to the State Superannuation Fund—

- (a) in the case of a person who, immediately before he became a contributor to that Fund, had completed 10 or more years' approved service within the meaning of that Part—the provisions of section 15BK apply to and in respect of that person as if—
 - (i) he were a former contributor within the meaning of that section and, immediately before he became a contributor to that Fund, he had ceased to be a servant as referred to in those provisions, and
 - (ii) any money that would, but for this subsection, have been payable to him pursuant to those provisions were payable instead to his employer, and
- (b) in the case of a person who, immediately before he became a contributor to that Fund, had completed less than 10 years' approved service within the meaning of

that Part—the provisions of section 15BL apply to and in respect of that person as if—

- (i) he were a former contributor within the meaning of that section and, immediately before he became a contributor to that Fund, he had ceased to be a servant as referred to in those provisions, and
 - (ii) any money that would, but for this subsection, have been payable to him pursuant to those provisions were payable instead to his employer.
- (7) The provisions of sections 15BC (6A) and (6B) apply to and in respect of the employer of a person to whom subsection (6) applies as if—
- (a) immediately before the person became a contributor to the State Superannuation Fund, the person had withdrawn from the Pension Fund as referred to in those provisions, and
 - (b) where the employer is, pursuant to subsection (6), paid an amount under section 15BK or 15BL, the person had been paid that amount in consequence of his withdrawal.
- (8) Where an employer is paid an amount pursuant to subsection (3), (4), (5) or (6) in respect of a servant, the employer shall, in its books and as soon as practicable, credit the servant with an amount calculated according to the Table specified in Schedule G that is applicable to his case.
- (9) An amount credited to a servant of an employer pursuant to subsection (8) shall, for the purposes of Part 3A of the *Superannuation Act 1916*, be deemed to be an amount refunded to him from a Public Service Superannuation Fund within the meaning of that Part of that Act and the servant shall be deemed, for those purposes—
- (a) to have duly elected to take the benefit of section 20C of that Act, and
 - (b) to have directed the employer to pay that amount, or such part thereof as may be required, to the State Superannuation Fund.
- (10) An employer shall, within one month of its receipt of a payment pursuant to subsection (3), (4), (5) or (6) in respect of a servant, pay to the State Superannuation Fund the amount it is deemed by subsection (9) to have been directed by the servant so to pay and shall pay to the servant any balance of the amount credited to him pursuant to subsection (8).
- (11) Interest accrues on an amount due and payable under subsection (10) as if it were an amount referred to in section 91A (2) of the *Superannuation Act 1916*.

Part 3F

15CP (Repealed)

Part 4 Management provisions

16 (Repealed)

16A Board may receive commissions etc

- (1) The board may under any agreement made with any approved insurance company or companies under subsection (2) of section 4 accept payment by way of commission or rebate or like payments in consideration of effecting insurances under this Act with such company or companies. All moneys so received by the board shall be paid into the Administration Account.
- (2) This section shall be deemed to have commenced on the first day of October, one thousand nine hundred and twenty-seven.

16B-16G (Repealed)

17 Expenses of administration

- (1) The board may charge the whole of the costs of management of the board including the remuneration and allowances of the members of the board, being the costs determined by the board to be attributable to the administration of this Act, to the Administration Account or may charge only a portion of such costs to such account and make a per capita levy on the councils and the permanent servants as hereinafter provided, for the balance of such costs.
- (2) This section shall be deemed to have commenced on the first day of October, one thousand nine hundred and twenty-seven.

17A Levies for management expenses

- (1) The board may in any year it deems it necessary impose in the prescribed manner a per capita levy on the councils to defray or assist in defraying the costs of management aforesaid.

The amount of contribution levied in respect of each permanent servant shall not exceed one dollar in any one year, one-half to be borne by the council and the other half by the permanent servant concerned.

- (2) The board may levy annual per capita contributions for administration expenses as provided in subsection (1) in respect of any particular group of permanent servants where the board considers the circumstances warrant such separate levy.
- (3) The council shall pay to the board on or before a date notified to it by the board the whole of the levy due by itself and such of its permanent servants, and shall be entitled to receive and recover from each permanent servant in respect of whom such levy is paid one-half of the total amount so paid by it to the board in respect of him, and may if it sees fit deduct the same or any part thereof from any sum or sums which

may be due or may become due to such permanent servant by way of salary or otherwise.

17B Board to fix date of commencement of premiums etc

- (1) The board may by resolution fix, either generally or in any particular case, the date of commencement of the yearly period in respect of which premiums and/or contributions shall be payable under this Act.
- (2) Nothing in subsection (1) applies to contributions payable under Part 3B or 3D.

17BA Payment without grant of probate etc

- (1) Where a person dies and—
 - (a) a benefit is or becomes payable from the Provident Fund or the Benefits Fund in relation to the deceased,
 - (b) production to the Board of probate of the will, or letters of administration of the estate, of the deceased has not been arranged, and
 - (c) the Board has not, within the period of 3 months that next succeeds the death of the deceased, received a notice of intention to apply for a grant of probate of the will, or letters of administration of the estate, of the deceased,

the Board may, if it so decides, make a payment of the whole or any part of the benefit in accordance with subsection (2), being a payment that does not exceed \$50,000 or, where some other amount is prescribed for the purposes of this section, that other amount.

- (2) Where the Board makes a decision under subsection (1), the Board may—
 - (a) pay the whole or any part of the amount of the benefit to an eligible person within the meaning of Chapter 3 of the *Succession Act 2006*,
 - (b) after paying the funeral expenses of the deceased or reimbursing a person who has paid those expenses—pay the whole or any part of the balance to any person referred to in paragraph (a), or
 - (c) in special circumstances, pay the whole or any part of the amount of the benefit, or the balance referred to in paragraph (b), to some other person.
- (3) Where a contributor or former contributor under Part 3 or 3B dies and the Board is of the opinion that proceedings might be instituted under Chapter 3 of the *Succession Act 2006* in relation to the estate, or notional estate, of the deceased, the Board may, despite any other provision of this Act, pay to the personal representatives of the deceased any benefit that, but for this subsection, would have been paid to some other person.

17C Employment continued after retiring age

- (1) Where any permanent servant on whose life a policy has been effected under this Act reaches the retiring age as fixed by this Act and still continues in the employment of a council, the board, instead of delivering such policy to the permanent servant as elsewhere provided in this Act, shall deliver such policy to the company or companies concerned and the company or companies shall upon demand made by the board in that behalf pay to the board the amount payable under such policy. An acknowledgment signed by or on behalf of the board shall be sufficient discharge to the company or companies for payment of such policy moneys and for the release of the company or companies from any further liability in respect of such policy.

Such moneys shall be paid into the Provident Fund and rank *pari passu* with moneys standing at the credit of other permanent servants in the Fund and shall in all respects be deemed to be moneys paid into the Fund under Part 3 and shall be dealt with by the board accordingly.

- (2) In the case of a permanent servant to whom Part 3 applies remaining in the employ of a council after he reaches the retiring age as fixed in section 14, the moneys at his credit in the Provident Fund shall continue to be held by the board in the Fund and shall participate in any interest distribution provided for in Part 3 until he ceases to be employed by a council.
- (3) No further premiums or contributions shall be payable in respect of any such permanent servant.

17D Enforcement of lodgment of applications etc

- (1) The board may by notice in writing request any permanent servant who has failed to lodge an application for insurance or a statement as to his exemption from the obligation to insure within the time and in the manner prescribed under this Act to lodge such applications or statement forthwith.
- (2) The board may by notice in writing require any permanent servant to submit himself for medical examination by the insurance company or companies with which the board has in accordance with subsection (2) of section 4 agreed for the issue of policies, or to do any necessary things required by the insurance company or companies and agreed to by the board in order to effect insurance on the life of such permanent servant.
- (3) Any permanent servant who refuses or neglects to comply with a notice under this section within fourteen days after the service thereof shall be liable to a penalty not exceeding 0.1 penalty unit and to a further daily penalty not exceeding 0.1 penalty unit for each day during which the permanent servant continues to refuse or neglect to comply with such notice.
- (4) Where any permanent servant to whom the Act applies has failed or fails for any

reason to comply with the provisions of the Act within the time prescribed and has prior to the commencement of the *Local Government (Superannuation) Amendment Act 1935* lodged or after such commencement lodges an application in the form prescribed, but not in the prescribed time, the amount of insurance cover effected and premium to be paid in respect thereof or contribution to be paid in respect of him if fixed prior to such commencement shall be deemed to have been fixed or shall be fixed as though the Act applied to him on the date of lodgment of the application or on such other date as the board may by resolution fix.

17E Completion of necessary documents on behalf of servants

The board may, in accordance with any agreement made between it and any insurance company or companies where it is necessary for a permanent servant to sign a proposal form or other document usually required by such company or companies from any applicant for insurance and such permanent servant fails to comply within the time and in the manner prescribed under this Act with the written request of the board so to do, complete such form or forms for and on his behalf. Such permanent servant shall be bound by the terms of such form or forms as if he had duly signed the same himself.

17F Certain option for female employees

- (1) Any female permanent servant in respect of whom an insurance policy has not been effected under this Act may as prescribed elect to be exempted from the obligation to effect insurance cover on her life as provided in Part 2 of this Act, in which case the provisions of Part 3 thereof shall apply to her.
- (2) Nothing in subsection (1) applies to a person referred to in subsection (1) of section 15J.
- (3) Nothing in subsection (1) applies to a person referred to in section 15AM.

17G Past service not to count where servant previously employed

Where any permanent servant is appointed to the service of any council who was previously in the employ of a council but who resigned such employment or was dismissed from such employment such permanent servant shall not be entitled to any consideration for past service in relation to any amount of optional insurance cover or in the fixation of contribution under Part 3 as the case may be unless he is so appointed within a period of three months from such resignation or dismissal.

17H Servants not continuously employed may be declared permanent servants

- (1) If the board is satisfied that a servant of a council is not or is not likely to be employed by such council continuously each year, and if such servant would be a permanent servant within the meaning of this Act if he were employed continuously each year by such council, the board may upon the application of such council or servant, declare such servant to be a permanent servant for the purposes of this Act and such servant

shall for such purposes remain a permanent servant for the purposes of this Act until he leaves the employment of the council permanently or the board declares him to be no longer a permanent servant for the purposes of this Act because he is not being employed for a sufficient time or the circumstances of his employment are not such as to justify him in the opinion of the board being so regarded.

- (2) Where the employment of a servant of a council who has been declared to be a **permanent servant** in pursuance of this section is terminated and such servant is again employed by a council the board may again declare such servant to be a permanent servant for the purposes of this Act and the provisions of subsection (1) shall apply to him.
- (3) The provisions of this Act shall continue to apply to any servant of a council in respect of whom a policy of insurance has been effected under Part 2 or contributions have become payable to the Provident Fund under Part 3 notwithstanding that his employment with a council has been changed to some other class of occupation to that in which he was employed when the said policy of insurance was effected or the Provident Fund contributions became payable in respect of him and such provisions shall continue to apply to him in the same manner as if no such change or changes of occupation had taken place.

17I Apportionment of premiums where servant jointly employed

Where any permanent servant is employed by more than one council the board shall have power to decide upon what principle or basis the amount of insurance that such permanent servant shall be compelled to take or have the option, if any, of taking shall be decided or what shall be the amount of the contribution to the provident fund or under Part 3B or 3D in respect of such servant, as the case may be, and also the principle or basis upon which the amount of premium or contribution which shall be paid by the respective councils shall be decided and the principle or basis upon which the amount which shall be deducted by the respective councils from the salary of such permanent servant shall be decided.

The decision of the board under this section shall be final and binding upon every council and every permanent servant affected—

Provided that the quota of premium or contribution by any council shall not be greater than if the permanent servant were solely employed by any council at a salary equivalent to the portion of the salary of such permanent servant which such council is liable to pay.

17J Apportionment of premiums or contributions in certain cases

Where in respect of any permanent servant insurance is effected or the period covered by contributions payable under Part 3 in respect of him commences from a date other than the commencement of the year fixed by the board pursuant to section 17B the board may apportion the first premium or the first contribution as the case may be for the part of the

year dating from the date the insurance cover was deemed to have commenced or the period covered by the contributions payable under Part 3 commenced, in which case the supplement to make up a full year's premium or contribution will only be payable in respect of the last period for which premium or contribution as the case may be would ordinarily be payable for such permanent servant.

17K Servant to retire unless retained by resolution of council

- (1) A permanent servant shall on attaining the age of sixty-five years or such later retiring age as is fixed under section 14 immediately retire from the service of the council provided that the council may by resolution and with the consent of the permanent servant extend the period of service or employment of any such permanent servant for one year or any less period and so from time to time as the council may see fit: Provided that such extensions shall not exceed in the aggregate five years.
- (2) No contribution shall be made by a council or permanent servant under this Act—
 - (a) in respect of any extended period of service referred to in subsection (1), or
 - (b) in respect of a person who became a permanent servant on or after the appointed day referred to in Part 3B and had, when he became such a servant, attained the age of sixty-five years,
 - (c) where he is a contributor under Part 3B or 3D and has attained the age of sixty-five years, in respect of any period of service after he attains that age.
- (3) This section shall not operate until the expiration of two years after the commencement of the *Local Government (Superannuation) Amendment Act 1935*.
- (4) In the application of subsection (1) to and in respect of a permanent servant who is a veterinary inspector and to and in respect of a servant (other than a veterinary inspector) of a pastures protection board to whom this Act is applied that subsection shall be read as if all words following the words "service of the council" were omitted therefrom.

17L Long service leave

Where a permanent servant is entitled to receive any benefit under this Act on his ceasing to be employed by a council, and such council has granted him long service leave which will terminate coincidentally with the termination of his employment with the council, the board may if the permanent servant so requests and if it deems it expedient so to do having regard to the purpose of this Act, pay over to him any such benefit at any time during such period of long service leave upon arrangements being made to the satisfaction of the board for the repayment to the council of his quota of any premiums or contributions which have been advanced by the council.

17M Minors

A servant of a council who is a minor may, as fully and effectually as if he were of full age—

- (a) do, execute, suffer, and perform all acts, deeds, matters, and things necessary or proper for the purpose of effecting a policy of insurance on his own life for the purposes of this Act and may surrender such policy, give discharges for the surrender value of the policy or deal with the same in any manner authorised by this Act, or
- (b) if he has been a contributor to the Provident Fund, give discharges for payments from that fund, or
- (c) give discharges for payments made under Part 3B, 3C or 3D.

17N Date of effect of certain board decisions

The decision of the board as to whether a person is a permanent servant within the meaning of this Act or is correctly classified under any proclamation made thereunder shall have effect from a date stated by the board not being earlier than twelve months prior to the date of such decision.

17O Board deemed agent in certain cases

In any case in which the board purporting to act in exercise of authority conferred by this Act has made any arrangement or agreement with an insurance company with respect to a policy effected under this Act it shall be deemed to have so acted as a continuing agent for the person insured by such policy and any such arrangement or agreement shall be binding upon such person, but so that the board shall be under no liability in respect thereof.

17P (Repealed)

17PA Extension of this Part

A reference in this Part to—

- (a) a council includes a reference to an employer, as defined in section 15AL, and
- (b) a permanent servant includes a reference to a contributor, as defined in section 15AL, or a person who was such a contributor immediately before he attained the age of 65 years.

17Q, 17R (Repealed)

18 Recovery of contributions

The board may recover any moneys expressed to be payable to it under the provisions of this Act in any court of competent jurisdiction.

18A-19A (Repealed)

20 Regulations

- (1) The Governor may make regulations, not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out and giving effect to this Act.
- (1A) Without limiting the generality of subsection (1), regulations may be made for or with respect to the furnishing to the board by councils of such returns as may be provided for by the regulations.
- (2) The regulations may impose penalties not exceeding 0.5 penalty unit for any breach thereof and such penalties shall be recoverable in a summary manner before the Local Court.
- (2A) The regulations may be made so as to differ according to specified factors.
- (3) (Repealed)

21 Savings and transitional provisions

Schedule H has effect.

The Schedule Scale of compulsory cover

Age next birthday, permanent servant at time of taking out policy	Amount of compulsory cover if salary—						
	Up to \$400	Over \$400 up to \$500	Over \$500 up to \$600	Over \$600 up to \$700	Over \$700 up to \$800	Over \$800 up to \$900	Over \$900
	\$	\$	\$	\$	\$	\$	\$
25 or under	1,200	1,400	1,600	1,800	2,000	2,000	2,000
26 to 30	1,000	1,200	1,400	1,600	1,800	2,000	2,000
31 to 35	800	1,000	1,200	1,400	1,600	1,800	2,000
36 to 40	600	800	1,000	1,200	1,400	1,600	1,800
41 to 45	400	600	800	1,000	1,200	1,400	1,600
46 to 50	400	400	600	800	1,000	1,200	1,400
51 to 55	400	400	400	600	800	1,000	1,200

Note—

In the application of the above scale any bonus accrued or to accrue upon a policy shall be disregarded.

Schedule A Scale of compulsory cover

(Section 4 (1A))

Age next birthday, permanent servant at time of taking out policy.	Amount of compulsory cover if salary—				
	Up to \$600	Over \$600 up to \$700	Over \$700 up to \$800	Over \$800 up to \$900	Over \$900 up to \$1,000
	\$	\$	\$	\$	\$
25 or under	1,600	1,800	2,000	2,000	2,000
26 to 30	1,400	1,600	1,800	2,000	2,000
31 to 35	1,200	1,400	1,600	1,800	2,000
36 to 40	1,000	1,200	1,400	1,600	1,800
41 to 45	800	1,000	1,200	1,400	1,600
46 to 50	600	800	1,000	1,200	1,400
51 to 55	400	600	800	1,000	1,200

Age next birthday, permanent servant at time of taking out policy.	Amount of compulsory cover if salary—			
	Over \$1,000 up to \$1,100	Over \$1,100 up to \$1,200	Over \$1,200 up to \$1,300	Over \$1,300
	\$	\$	\$	\$
25 or under	2,000	2,000	2,000	2,000
26 to 30	2,000	2,000	2,000	2,000
31 to 35	2,000	2,000	2,000	2,000
36 to 40	2,000	2,000	2,000	2,000
41 to 45	1,800	2,000	2,000	2,000
46 to 50	1,600	1,800	2,000	2,000
51 to 55	1,400	1,600	1,800	2,000

Note—

In the application of the above scale any bonus accrued or to accrue upon a policy shall be disregarded.

Schedule B Scale for calculating additional death benefits and additional disablement benefits

(Sections 15W and 15X)

Age in years	Multiplier of salary	Age in years	Multiplier of salary
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20, or under 20	6.0	40	2.50
21	5.8	41	2.35
22	5.6	42	2.20
23	5.4	43	2.05
24	5.2	44	1.90
25	5.0	45	1.75
26	4.8	46	1.60
27	4.6	47	1.45
28	4.4	48	1.30
29	4.2	49	1.15
30	4.0	50	1.00
31	3.85	51	0.9
32	3.70	52	0.8
33	3.55	53	0.7
34	3.40	54	0.6
35	3.25	55	0.5
36	3.10	56	0.4
37	2.95	57	0.3
38	2.80	58	0.2
39	2.65	59	0.1
		60, or over 60	0

Schedule C Additional pension points accruing to persons transferring to the Pension Fund

(Section 15BE)

1 In this Schedule—

Column means a Column of the Table to this Schedule.

the contributor means the contributor referred to in section 15BE (3).

2

(1) This clause applies to the contributor if he has at any time been the holder of a current insurance policy.

- (2) The contributor shall be deemed to have accrued one-twelfth of the number of pension points shown in Column 2, 3, 4 or 5 for each whole month in the period mentioned in the heading to the column, if during that month the total sum assured in respect of him under Part 2 was that set out in Column 1 opposite thereto.

3

- (1) This clause applies to the contributor if any amounts have at any time been contributed to the Provident Fund in respect of him otherwise than pursuant to a request under section 7C (1) or (3).
- (2) Clause 2 applies to the contributor as if he had been insured under Part 2 for the sums or additional sums and for the periods for which he would have been so insured had the amounts referred to in subclause (1) been paid as premiums under Part 2.

4

- (1) This clause applies to the contributor if any amounts have at any time been contributed to the Provident Fund in respect of him pursuant to a request under section 7C (1) or (3).
- (2) The contributor shall be deemed to have accrued one-twelfth of a pension point for each one per centum of his salary contributed by him to the Provident Fund for a whole month.
- (3) For the purposes of this clause—
- (a) the contributor shall be deemed to have contributed one-third of the contributions referred to in subclause (1),
 - (b) those contributions to the Provident Fund in respect of a year (or part of a year) shall be deemed to have been made by him at monthly intervals, and
 - (c) his salary shall be deemed to have remained the same throughout that year (or part).

5

- (1) This clause applies to the contributor if he has been a contributor to the Benefits Fund.
- (2) The contributor shall be deemed to have accrued one-twelfth of three and one-half pension points for each whole month during which he was a contributor to the Benefits Fund.

Table

Column 1 Column 2 Column 3 Column 4 Column 5

Total sum assured \$	Pension points re period to 31 December 1954 (inclusive)	Pension points re period from 1 January 1955 to 31 December 1959 (both inclusive)	Pension points re period from 1 January 1960 to 31 March 1969 (both inclusive)	Pension points re period from 1 April 1969 (inclusive)
400	1.3	1.3	1.3	1.3
600	1.5	1.3	1.3	1.3
800	2.0	1.3	1.3	1.3
1,000	2.5	1.3	1.3	1.3
1,200	3.0	1.5	1.3	1.3
1,400	3.5	1.8	1.3	1.3
1,600	4.0	2.0	1.3	1.3
1,800	4.5	2.3	1.3	1.3
2,000	5.0	2.5	1.3	1.3
2,200		2.8	1.3	1.3
2,400		3.0	1.3	1.3
2,600		3.3	1.3	1.3
2,800		3.5	1.3	1.3
3,000		3.8	1.3	1.3
3,200		4.0	1.3	1.3
3,400		4.3	1.4	1.3
3,600		4.5	1.5	1.3
3,800		4.8	1.6	1.3
4,000		5.0	1.7	1.3
4,200			1.8	1.3
4,400			1.8	1.3
4,600			1.9	1.3
4,800			2.0	1.4
5,000			2.1	1.5
5,200			2.2	1.5
5,400			2.3	1.6
5,600			2.3	1.6

5,800	2.4	1.7
6,000	2.5	1.8
6,200	2.6	1.8
6,400	2.7	1.9
6,600	2.8	1.9
6,800	2.8	2.0
7,000	2.9	2.0
7,200	3.0	2.1
7,400	3.1	2.2
7,600	3.2	2.2
7,800	3.3	2.3
8,000	3.3	2.3
8,200	3.4	2.4
8,400	3.5	2.5
8,600	3.6	2.5
8,800	3.7	2.6
9,000	3.8	2.6
9,200	3.8	2.7
9,400	3.9	2.7
9,600	4.0	2.8
9,800	4.1	2.9
10,000	4.2	2.9
10,200	4.3	3.0
10,400	4.3	3.0
10,600	4.4	3.1
10,800	4.5	3.2
11,000	4.6	3.2
11,200	4.7	3.3
11,400	4.8	3.3
11,600	4.8	3.4

11,800	4.9	3.4
12,000	5.0	3.5

Schedule D Division factor for converting lump sum to annual pension

(Section 15BR)

Column 1	Column 2	Column 3	Column 4
Age	Male (No pension to widow)	Male or female (With pension to widow or widower)	Female (No pension to widower)
Person who attained age of 60 but not 61	11.4	14.0	13.3
Person who attained age of 61 but not 62	11.1	13.7	13.0
Person who attained age of 62 but not 63	10.8	13.4	12.6
Person who attained age of 63 but not 64	10.6	13.1	12.3
Person who attained age of 64 but not 65	10.3	12.8	11.9
Person who attained age of 65	10.0	12.5	11.5

Schedule E (Repealed)

Schedule F Percentages for determining additional pension points applicable in calculating lump sum

(Section 15BV (4))

Column 1	Column 2
Superannuation year in which ceased to be contributor	Percentage
Year ending on 31 March 1981	58
Year ending on 31 March 1982	44
Year ending on 31 March 1983	30
Year ending on 31 March 1984	16

Schedule G Transfer to State Superannuation Fund

(Section 15CO)

Table 1 Amount to be credited to a servant to whom Part 2 applies

The amount calculated in accordance with the formula

$$S = \frac{1}{2} \times \frac{Y \times R}{365} \times V$$

where—

A represents the total of the premiums paid by the servant in respect of policies of assurance that are to be cancelled pursuant to section 15CO (3) in so far as they relate to him.

B represents the total of all premiums paid in respect of those policies of assurance in so far as they relate to the servant.

C represents the amount that, by the operation of section 15CO (3), is payable to the servant's employer by the board.

Table 2 Amount to be credited to a servant to whom Part 3 applies

One-half of the amount that, by the operation of section 15CO (4), is payable to the servant's employer by the board.

Table 3 Amount to be credited to a servant to whom Parts 2 and 3 apply

The total of the amounts calculated in relation to the servant under Table 1 and Table 2.

Table 4 Amount to be credited to a servant to whom Part 3B applies

The total of—

- (a) one-half of the amount transferred in respect of the servant pursuant to section 15K (3) (c) or 15L (9) (a),
- (b) such part of the proceeds of the surrender or cancellation of the insurance policies referred to in section 15K (3) or 15L (9) as would be payable if Table 1 applied,
- (c) the amount of interest credited to the servant's account in the Benefits Fund that is attributable to the amounts referred to in paragraphs (a) and (b) of this Table,
- (d) two-fifths of the amount of the contributions received or receivable by the board in respect of the servant pursuant to Part 3B, and
- (e) two-fifths of the amount of any interest credited to the servant's account in the Benefits Fund that is attributable to the contributions referred to in paragraph (d) of this table,

reduced by an amount equal to two-fifths of the amounts debited to the servant's account pursuant to section 15U (2) (a) and (b).

Table 5 Amount to be credited to a servant to whom Part 3D applies

An amount equal to the amount that, by the operation of section 15CO (6), is payable under section 15BK (2) (a) or 15BL, as the case may be.

Schedule H Savings, transitional and other provisions

(Section 21)

Part 1 Regulations

1 Regulations

- (1) The regulations may contain provisions of a savings or transitional nature consequent on the enactment of the following Acts—

Superannuation Legislation (Further Amendment) Act 1993

Superannuation Legislation Amendment Act 1996

Superannuation Legislation Amendment Act 2002

Superannuation Legislation Amendment (Family Law) Act 2003 (but only to the extent that it amends this Act)

- (2) Any such provision may, if the regulations so provide, take effect from the date of assent to the Act concerned or a later day.
- (3) To the extent to which any such provision takes effect from a date that is earlier than the date of its publication in the Gazette, the provision does not operate so as—
- (a) to affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before the date of its publication, or
- (b) to impose liabilities on any person (other than the State or an authority of the State) in respect of anything done or omitted to be done before the date of its publication.

Part 1A Effect of repeal of certain Acts

1A Repeal of Acts does not affect operation of savings, transitional and other provisions

- (1) Despite the repeal of the Acts listed in Column 1 of the Table to this subclause, the provisions listed in Column 2 continue to have effect and are taken to have been transferred to this Act.

Table

Column 1	Column 2
<i>Aberdare County Council (Dissolution) Act 1982</i>	Sections 8 (1) (b) and 16 (2)
<i>Local Government and Other Authorities (Superannuation) Amendment Act 1977</i>	Sections 6 and 7
<i>Local Government and Other Authorities (Superannuation) Amendment Act 1983</i>	Section 4

<i>Local Government and Other Authorities (Superannuation) Amendment Act 1985</i>	Section 3
<i>Local Government (Superannuation) Amendment Act 1948</i>	Section 5
<i>University of Sydney (Certain Employees) Superannuation Act 1979</i>	Sections 5-7

- (2) The provisions listed in Column 2 of the Table to subclause (1) are transferred provisions to which section 30A of the *Interpretation Act 1987* applies.

Part 2 Superannuation Legislation (Further Amendment) Act 1993

2 Dependency tests for widowers

The amendments made by the *Superannuation Legislation (Further Amendment) Act 1993* do not entitle any spouse to benefits in respect of the death of a contributor or pensioner occurring before 1 January 1994.

Part 3 Superannuation Legislation Amendment Act 1996

3 Gratuities paid from 1 July 1993

Despite Division 7 of Part 3D, the board may, but need not—

- (a) recover any excess employer-financed benefit paid in respect of a person who received a gratuity after 1 July 1993 and before the commencement of Schedule 1.3 to the *Superannuation Legislation Amendment Act 1996*, or
- (b) pay the person's employer any amount under section 15CJ in respect of the excess benefit.