

Police Superannuation Regulation 2025

[2025-460]



New South Wales

Status Information

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Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Notes—

- **Staged repeal status**

This legislation is currently due to be automatically repealed under the [Subordinate Legislation Act 1989](#) on 1 September 2030

Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

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Police Superannuation Regulation 2025



New South Wales

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Police Superannuation Regulation 2025



New South Wales

Part 1 Preliminary

1 Name of regulation

This regulation is the *Police Superannuation Regulation 2025*.

2 Commencement

This regulation commences on 1 September 2025.

Note—

This regulation replaces the *Police Superannuation Regulation 2020*, which is repealed on 1 September 2025 by the *Subordinate Legislation Act 1989*, section 10(2).

3 Definitions

In this regulation—

additional surcharge amount means the amount of superannuation contributions surcharge assessed to be payable in accordance with a post payment surcharge assessment notice.

Commissioner of Taxation means the person holding office for the time being as Commissioner of Taxation under a law of the Commonwealth.

contributor, for Part 4—see section 21.

deferred benefit, for Part 4—see section 21.

former member of the police force, for Part 5—see section 28.

police medical officer, for Part 5—see section 28.

Police Superannuation Scheme, for Part 4—see section 21.

post payment surcharge assessment notice means a notice of the assessment of a superannuation contributions surcharge under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997* of the Commonwealth in relation to employer contributions paid to the Fund on behalf of a former contributor.

surcharge deduction cap means the maximum surcharge deduction amount that may be determined by STC under the Act, section 14AA(1C) in relation to a benefit payable to a former contributor.

the Act means the [Police Regulation \(Superannuation\) Act 1906](#).

total surcharge amount, for a former contributor, means the sum of the following—

- (a) the total superannuation contributions surcharge assessed to be payable in relation to employer contributions paid to the Fund on the former contributor's behalf, up to and including the date on which the former contributor receives a post payment surcharge assessment notice,
- (b) the general interest charged for the additional surcharge amount payable under the notice,
- (c) the interest payable on the surcharge debt account, within the meaning of the Act, section 14AA, kept in relation to the former contributor.

Note—

The Act and the [Interpretation Act 1987](#) contain definitions and other provisions that affect the interpretation and application of this regulation.

4 Additional members of police force to whom Act applies—the Act, s 1A

- (1) For the Act, section 1A(1)(c), the class of members consisting of the following persons is prescribed—
 - (a) Robert Allan Shankleton—Registered No 24929,
 - (b) Shaun Patrick Moloney—Registered No 25077,
 - (c) Jennifer Louise Cullane—Registered No 25777.
- (2) For the Act, section 1A(2), 23 October 1992 is prescribed.

Part 2 Salary and leave

5 Salary of office for members of NSW Police Force other than executive officers—the Act, s 1

- (1) For the Act, section 1(2), definition of **salary of office**, paragraph (a), salary of office includes remuneration received as a bonus for a member of the police force attaining any of the following qualifications—
 - (a) Associate Diploma in Justice Administration,
 - (b) Diploma in Criminology,
 - (c) Bachelor of Laws.

(2) For the Act, section 1(2), definition of **salary of office**, paragraph (a)(vii), remuneration received as any of the following is exempt—

- (a) a soiled clothing allowance,
- (b) a shift allowance,
- (c) a stocking allowance.

6 Initial period of leave—the Act, s 5A

For the Act, section 5A(1), definition of **initial period**, the following periods are prescribed—

- (a) for a period of leave that is less than 3 months—that period of leave,
- (b) for a period of leave that is 3 months or more—3 months.

Part 3 Reduction of benefits

Division 1 Reduction relating to early release of benefits—the Act, s 12H

7 Application of division

The following benefits may be reduced under this division—

- (a) the benefits provided under the Act, sections 5B, 7, 7AA, 8A, 9B, 9C, 10, 13, 13A, 14 and 14J,
- (b) the benefits provided under the Act, section 12, except the benefit payable under the Act, section 12(1) if the prescribed rate for that benefit is set out in the Act, section 12(1AA)(b)(ii).

8 Consent to benefit reduction

Before releasing a benefit on the ground of severe financial hardship or on compassionate grounds, STC must obtain the written consent of the contributor or former contributor to the reduction of future benefits as a consequence of the early release.

9 Reduction of benefits

- (1) This section applies to the reduction of benefits payable to, or in relation to, a contributor or former contributor to whom a benefit (an **early release benefit**) has been released under the Act, section 12F or 12G.
- (2) If an early release benefit is released to a former contributor who has provided for a benefit under the Act, section 9B, or had a benefit preserved under the Act, section 9C, STC must—

- (a) on and from the date of release—
 - (i) calculate the amount of the benefit provided for or preserved, and
 - (ii) reduce the amount of the benefit provided for or preserved by the amount of the early release benefit, and
 - (b) when the benefit provided for or preserved is payable—reduce the amount of the benefit by the amount of the early release benefit.
- (3) If subsection (2) does not apply, STC must—
- (a) create a debt account in the Fund in relation to the contributor or former contributor, and
 - (b) when a benefit is payable—reduce the benefit that is payable by the amount debited to the debt account at the time the benefit is payable.
- (4) Despite subsection (3), if a benefit is provided for or preserved under the Act, section 9B or 9C after the release of an early release benefit and before a benefit is otherwise payable to the contributor, STC must—
- (a) on and from the date the benefit is provided for or preserved—
 - (i) calculate the amount of the benefit provided for or preserved, and
 - (ii) reduce the amount of the benefit provided for or preserved by the amount debited to the debt account at the time the benefit is provided for or preserved, and
 - (b) when the benefit provided for or preserved is payable—reduce the amount of the benefit by the amount debited to the debt account at the time the benefit was provided for or preserved.
- (5) For subsections (3) and (4), the amount debited to the debt account must be the sum of—
- (a) the amount of all early release benefits released to the contributor, and
 - (b) interest on the amount at a rate determined by STC.
- (6) STC may obtain actuarial advice for the purposes of determining the amount of a reduced benefit.
- (7) For subsections (2) and (4), STC may determine which component or components of a benefit are to be reduced.
- (8) This section does not apply to reduce an early release benefit payable under the Act, section 12F or 12G.

10 Commutation of superannuation allowances

- (1) This section applies if a benefit reduced under this division may be taken in the form of a superannuation allowance.
- (2) STC may, with the consent of the person to whom the allowance is payable, commute part of the unreduced allowance to a lump sum for the purposes of the payment to STC of the amount of the reduction.
- (3) Commutation of part of the superannuation allowance—
 - (a) does not affect another right that the person has to commute the allowance under the Act, and
 - (b) must not be taken into account for the purposes of determining whether, and to what extent, any other right may be exercised, and
 - (c) must be done on a basis determined by STC.
- (4) STC may obtain actuarial advice for the purpose of determining the basis on which part of a superannuation allowance is to be commuted under this section.

Division 2 Reductions relating to income tax—the Act, s 14AA

11 Prescribed benefits

For the Act, section 14AA(2)(a), the following benefits are prescribed—

- (a) the benefits provided under the Act, sections 5B, 7, 7AA, 8A, 9B, 10, 13A, 14 and 14J,
- (b) the benefits provided under the Act, section 12, except—
 - (i) the benefit payable under the Act, section 12(1) if the prescribed rate for that benefit is set out in the Act, section 12(1AA)(b)(ii), and
 - (ii) the benefit payable as a result of an election under the Act, section 12(1A) to take a gratuity equivalent to the gratuity prescribed by the Act, section 13.

12 Reduction in benefits

- (1) For the Act, section 14AA(2)(b), the following method of calculating a reduction is prescribed—

$$R = M \times \frac{A}{B} \times Q$$

where—

R is the amount of the reduction.

M is the amount of the benefit being reduced.

A is the portion of the benefit attributable to employer contributions, which is calculated in accordance with section 13.

B is the value of the benefit, calculated as—

- (a) for a gratuity benefit, a preserved benefit or a lump sum benefit for which an election has been made or is deemed to have been made under the Act, section 14J that must be paid to or in relation to the member or former member of the police force—the amount of that benefit, or
- (b) for an allowance that must be paid to or in relation to the member or former member—the amount calculated by STC as the capitalised value of the benefits payable to or in relation to the member or former member.

Q is the sum of the number of terms determined in accordance with section 14 to reflect the number of times the rate of tax, being the tax referred to in the Act, section 14AA(1), has changed.

- (2) No benefit reduction applies where the value of **A** is less than 0.

13 Portion attributable to employer contributions

- (1) For section 12, **A** is calculated by subtracting the sum of the following amounts from the amount represented by **B**—
 - (a) the total amount deducted under the Act from the salary of office of the member or former member of the police force, from the date when the member or former member last became a member of the police force to the date on which the member or former member stopped being a member of the police force or died,
 - (b) the amount repaid by the member or former member to the Fund under the Act, section 17(3),
 - (c) interest—
 - (i) compounded on 30 June in each year for the period beginning on the later of the following—
 - (A) 23 November 1984,
 - (B) the day on which the member or former member last became liable to make contributions under the Act, and
 - (ii) compounded on the date on which the member or former member stopped being a member of the police force or died, and
 - (iii) calculated at the prescribed rate provided for by subsection (2) on the amount ascertained by adding the amounts referred to in paragraphs (a) and (b).

(2) For subsection (1)(c)(iii), the prescribed rate is—

- (a) for the period beginning on 23 November 1984 and ending on 30 June 1990—4.5% per year, or
- (b) for the period beginning on or after 1 July 1990—the rate fixed from time to time under the *State Authorities Superannuation Act 1987*, section 16.

(3) Despite subsections (1) and (2), for section 12,

$$R = M \times \frac{A}{B} \times Q$$

is taken to be 1 if the benefit to be reduced is an increase in an allowance under the Act, section 10 or 12.

14 Aggregate rate of tax

(1) For section 12, **Q** is—

$$R = M \times \frac{A}{B} \times Q$$

where—

C is the number of days of continuous service that the person had as a member of the police force in each period during which the rate of tax payable on employer contributions, as referred to in the Act, section 14AA, is **L**.

D is the number of days of continuous service that the person had as a member of the police force during the period beginning with the date when the person last became liable to make contributions under the Act and ending—

- (a) for benefits under the Act, section 10 or 12—with the later of the date the person stopped being a member of the Fund and the date on which the person would have been eligible to retire under the Act, section 7 if the person's employment as a member of the police force had continued to that date, or
- (b) for all other cases—when the person stopped being a member of the Fund.

L is the rate of tax payable on employer contributions set out in the relevant Commonwealth taxation law or a lesser rate determined by STC, having regard to the most recent actuarial valuation of the scheme.

(2) In this section—

person means the person to or in relation to whom the benefit is payable.

Note—

The benefit that emerges on the death of a former member of the police force under the Act, section 11 or 12(1AA)(b)(ii) is not to be reduced because it is calculated as a proportion of the benefit payable to the former member and that benefit will already have been reduced in accordance with the Act, section 14AA.

15 Reduction in benefits relating to past benefits

- (1) This section applies to a benefit payable on or after 1 July 2000 that is—
 - (a) a superannuation allowance under a provision referred to in section 7 that was first payable on or after 1 July 1988 and before 1 July 1997, or
 - (b) a superannuation allowance granted under the Act, section 11, 11AA, 11A, 11C or 12(1AA)(b)(ii) to the spouse of a former member of the police force who first received a superannuation allowance on or after 1 July 1988 and before 1 July 1997.
- (2) In addition to other reductions calculated under this division, benefits to which this section applies must be reduced in accordance with this section.
- (3) A benefit referred to in subsection (1)(a) must be reduced by an amount calculated by applying sections 12, 13 and 14 to the amount of the superannuation allowance when it was first payable.
- (4) A benefit referred to in subsection (1)(b) must be reduced by an amount equal to 62.5% of the amount calculated by applying sections 12, 13 and 14 to the superannuation allowance paid to the former member whose spouse is receiving the allowance, on the date the allowance was first paid to the former member.
- (5) In addition to a reduction calculated under subsection (3) or (4), a benefit to which this section applies must be further reduced by amounts calculated by applying sections 12, 13 and 14 to the amount of each increase, as at the date on which the increase was effected if—
 - (a) the benefit is a superannuation allowance payable under the Act, section 10 or 12, and
 - (b) the benefit has increased since the first date on which the benefit was payable.
- (6) If a benefit has been reduced as a result of one or more commutations, the amount of reduction calculated under subsection (3), (4) or (5) must be diminished by multiplying it by a fraction equal to the proportion the benefit payable on 1 July 2000 bears to the benefit that would have been payable on that date if no commutation had occurred.
- (7) For a superannuation allowance liable to adjustment under the Act, Part 4, Division 2, the amount of a reduction calculated under subsection (3), (4) or (5) must be adjusted for each year during which the allowance has been paid, ending on 1 July 2000, by the adjustment percentage for that year applied to the superannuation allowance under that division.

Division 3 Reductions relating to superannuation contributions

surcharge—the Act, s 14AA

16 Prescribed benefits

For the Act, section 14AA(3), the following benefits are prescribed—

- (a) the benefits provided under the Act, sections 5B, 7, 7AA, 8A, 9B, 10, 13, 13A, 14 and 14J,
- (b) the benefits provided under the Act, section 12, except the benefit payable under the Act, section 12(1) if the prescribed rate for that benefit is set out in the Act, section 12(1AA)(b)(ii).

17 Reduction for superannuation contributions surcharge

- (1) For the Act, section 14AA(6), STC may, at the request of a former contributor—
 - (a) adjust the amount of a benefit payable to the former contributor by reducing the benefit by an amount (the **reduction amount**) equivalent to the lesser of—
 - (i) the additional surcharge amount, and
 - (ii) an amount, not less than \$0, equal to the amount of the surcharge deduction cap less any previously met surcharge liability, and
 - (b) pay an amount equal to the reduction amount to the former contributor or to the Commissioner of Taxation.
- (2) When determining an adjustment under this section, STC may obtain advice, including actuarial advice.
- (3) This section does not authorise STC to pay an amount that would result in payments made to or on behalf of the former contributor being greater than the total benefits to which the former contributor is entitled.
- (4) This section does not authorise STC to pay an amount of general interest charged for an additional surcharge amount payable under a post payment surcharge assessment notice unless the request for the payment is made within a period after the notice is received that STC considers reasonable.
- (5) In this section—

previously met surcharge liability means the sum of—

- (a) all amounts paid by the former contributor to STC or the Commissioner of Taxation in relation to the total surcharge amount of the former contributor, and
- (b) all amounts for which adjustments relating to the benefit of the former contributor have previously been made under this section or the Act in relation to the superannuation contributions surcharge.

18 Surcharge deduction amount

For the Act, section 14AA(1C), the surcharge deduction amount determined by STC must not be more than the sum of—

- (a) 15% of the employer-financed portion of that part of the benefit payable to the contributor or former contributor that accrued after 20 August 1996 and before 1 July 2003, and
- (b) 14.5% of the employer-financed portion of that part of the benefit payable to the contributor or former contributor that accrued on or after 1 July 2003 and before 30 June 2004, and
- (c) 12.5% of the employer-financed portion of that part of the benefit payable to the contributor or former contributor that accrued on or after 1 July 2004 and before 30 June 2005.

Division 4 Reductions relating to no-TFN tax—the Act, s 14AD

19 Reductions relating to no-TFN tax

- (1) For the Act, section 14AD(1)(d), the benefits provided under the Act, sections 5B, 7, 7AA, 8A, 9B, 10, 12, 13, 13A, 14 and 14J are prescribed.
- (2) STC must create a debt account in the Fund for each contributor or former contributor whose benefit is liable to be reduced under the Act, section 14AD.
- (3) STC must have regard to the debt account when determining the amount of the reduced benefit.

Note—

Under the Act, section 14AD(3), the amount of the reduced benefit is to be determined by STC after obtaining advice.

20 Provision of information

STC must, at least once a year—

- (a) give each contributor and former contributor for whom a debt account is created under section 19 a statement of the account balance, and
- (b) if a tax file number has not been previously given to STC for a contributor or former contributor—request that the contributor or former contributor give a tax file number to STC.

Part 4 Family law provisions

21 Definitions

In this part—

contributor includes a former contributor.

deferred benefit means a benefit deferred under the Act, section 9B, including that section as applied by the *Police Association Employees (Superannuation) Act 1969*, section 3.

Police Superannuation Scheme means the superannuation scheme established by the Act.

22 Valuation of superannuation interests—the Act, s 14R(g)

(1) This section applies for—

- (a) the Act, Part 4A, and
- (b) the family law superannuation legislation.

(2) The value of a contributor's superannuation interest must be determined in accordance with the following methods—

- (a) for a benefit, other than in relation to a deferred benefit—the approved valuation method,
- (b) for a benefit relating to a deferred benefit—the method set out in the *Family Law (Superannuation) Regulations 2025* of the Commonwealth, Schedule 3, Part 8.

(3) In this section—

approved valuation method means—

- (a) for benefits under the Police Superannuation Scheme—*Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Approval 2025*, Schedule 2, Part 5 made under the *Family Law (Superannuation) Regulations 2025* of the Commonwealth, or
- (b) for benefits under the superannuation scheme established by the *Police Association Employees (Superannuation) Act 1969*—*Family Law (Superannuation) (Methods and Factors for Valuing Particular Superannuation Interests) Approval 2025*, Schedule 2, Part 6 made under the *Family Law (Superannuation) Regulations 2025* of the Commonwealth.

23 Prescribed period for non-contributor spouses

For the Act, section 14P(5)(a) and (b), the prescribed period is 60 days after notice is

given to a non-contributor spouse under section 24(1).

24 Notice when entitlement becomes payable—the Act, s 14R(e)

- (1) STC must give a contributor and non-contributor spouse written notice if the contributor's superannuation interest is subject to a payment split.
- (2) The notice must be given—
 - (a) for a payment split under a superannuation agreement or flag lifting agreement—within 28 days after the operative time for the payment split, or
 - (b) for a payment split under a splitting order—within 28 days after the later of the following—
 - (i) the operative time for the payment split,
 - (ii) the day STC receives the order.
- (3) The notice given to the contributor must specify the following—
 - (a) the estimated amount of the non-contributor spouse's family law superannuation entitlement,
 - (b) how the amount was calculated,
 - (c) the period within which the amount will be paid,
 - (d) the estimated effect of the payment on the contributor's entitlement under the Police Superannuation Scheme.
- (4) The notice given to the non-contributor spouse must—
 - (a) specify the following—
 - (i) the estimated amount of the non-contributor spouse's family law superannuation entitlement,
 - (ii) how the amount was calculated,
 - (iii) the circumstances in which the amount may be paid or released to the non-contributor spouse,
 - (iv) the circumstances in which the amount must be transferred or rolled over to a complying superannuation fund or RSA, and
 - (b) require the non-contributor spouse to, within the period prescribed under section 23—
 - (i) if the non-contributor spouse meets a circumstance for payment or release—provide details as to the required method of payment, or

- (ii) otherwise—nominate a complying superannuation fund or RSA to which the amount must be paid, and
- (c) specify that the amount will be credited to the Aware Super Fund if, within the period prescribed under section 23—
 - (i) the details are not provided, or
 - (ii) the nomination is not made.
- (5) STC is not required to give the notice if the superannuation interest stops being subject to a payment split within the notice period specified in subsection (2).
- (6) In this section—

operative time has the same meaning as in the [Family Law Act 1975](#) of the Commonwealth, Part VIIIB.

25 Family law superannuation entitlements—the Act, s 14R(f)

- (1) STC must pay a family law superannuation entitlement within the following periods—
 - (a) for a payment in the circumstance specified in the Act, section 14P(3)(a)—as soon as practicable after receiving a nomination from the non-contributor spouse,
 - (b) for a payment in the circumstance specified in the Act, section 14P(3)(b)—within 30 days after receiving the non-contributor spouse’s nomination of a complying superannuation fund or RSA,
 - (c) for a payment in the circumstances specified in the Act, section 14P(5)—within 30 days after the end of the period prescribed under section 23.
- (2) STC must, within 28 days after taking an action specified in subsection (1), give the contributor and non-contributor spouse a written notice stating the following—
 - (a) that STC paid, released, transferred or rolled over the family law superannuation entitlement,
 - (b) the amount of the entitlement,
 - (c) how the amount was calculated,
 - (d) in the notice given to the contributor—the estimated amount of adjustment made to the benefit of the contributor,
 - (e) in the notice given to the non-contributor spouse, if the amount was transferred or rolled over to a superannuation fund or RSA—the name and contact details of the superannuation fund or RSA.

Note—

See the [Family Law \(Superannuation\) Regulations 2025](#) of the Commonwealth, regulation 98 in relation to the fees STC may charge in relation to certain actions taken under this section.

26 Reduction of benefits of contributor spouses—the Act, s 14R(i)

- (1) If a family law superannuation payment is made, the benefit payable to the contributor under the Act must be reduced in accordance with subsection (2) at the following times—
- (a) for a benefit, including a benefit transferred under the Act, other than a deferred benefit—when the benefit is paid or transferred to the contributor,
 - (b) for a deferred benefit—
 - (i) if the benefit is deferred before the family law superannuation payment is made—when the payment is made, or
 - (ii) if the benefit is deferred after the family law superannuation payment is made—when the benefit is deferred.
- (2) The benefit must be reduced in accordance with the following calculation—

$$R = M \times \frac{A}{B} \times Q$$

where—

R is the amount of the reduced benefit.

V is the amount of the benefit that would have been payable to the contributor if the family law superannuation payment had not been made.

A is the ratio of the amount of the family law superannuation payment made to the non-contributor spouse to the value of the contributor's benefit when the payment split occurred.

C is the ratio of the benefit accrual when the payment split occurred to the benefit accrual when the benefit is payable, deferred or transferred, as the case requires.

- (3) If family law superannuation payments are made to, or in relation to, more than one non-contributor spouse, the amount of the contributor's reduced benefit is further reduced by multiplying the reduced benefit by the following reduction factor for each family law superannuation payment—

$$R = M \times \frac{A}{B} \times Q$$

where—

F is the reduction factor.

A and **C** have the same meanings as in subsection (2).

(4) Subsection (3) does not apply if the reduced benefit is a deferred benefit.

(5) In this section—

benefit accrual, for a benefit at a point in time, means the benefit accrual at that time as determined by STC in accordance with actuarial advice.

made, in relation to a family superannuation payment, means paid, released, transferred or rolled over to, or in relation to, the non-contributor spouse.

value, of a benefit, means the value of the benefit as determined by STC in accordance with actuarial advice.

27 Effect of benefit reductions on other benefits—the Act, s 14R

(1) For the Act, section 14R(k)—

(a) STC may commute part of a superannuation allowance payable to a contributor for the purposes of paying the family law superannuation entitlement of a non-contributor spouse, and

(b) the amount of the superannuation allowance is reduced in accordance with section 26.

(2) For the Act, section 14R(j), if a benefit is payable under the Act to a person on the death of a contributor whose benefit has been, or is to be, reduced because of a family law superannuation payment, the benefit payable to the person is determined according to the reduced benefit.

(3) Nothing in this part affects any other right of a contributor or other person to commute a superannuation allowance or part of a superannuation allowance under the Act.

Part 5 Police Medical Board and medical examinations—the Act, s 15A

28 Definitions

In this part—

former member of the police force means a person whose service as a member of the police force ended before 1 April 1988.

police medical officer means a person appointed to the position of medical officer in the NSW Police Force.

29 Application of part

This part only applies in relation to former members of the police force.

30 Member of Police Medical Board not to act in certain circumstances

A member of the Police Medical Board must not act as a member of the Board if—

- (a) the Board is considering a possible infirmity of mind or body of a former member of the police force, and
- (b) the member has treated or seen the former member of the police force professionally in connection with the possible infirmity.

31 Police Medical Board to consider fitness only

The Police Medical Board must only deal with the following when examining a former member of police force—

- (a) the medical condition of the former member,
- (b) the medical fitness for duty of the former member.

32 Medical examination procedure

- (1) The examination of a former member of the police force by the Police Medical Board must be carried out by 2 members of the Board.
- (2) A police medical officer must be present at the consultation if requested by the members carrying out the examination.

33 Application for examination by Police Medical Board

- (1) A former member of the police force who has resigned or retired may apply to STC for the grant of an annual superannuation allowance under the Act, section 10.
- (2) The former member must give STC the following—
 - (a) particulars of the infirmity that rendered the former member medically unfit for duty,
 - (b) particulars of the injury received while the former member was a member of the police force that caused the infirmity,
 - (c) particulars of any illness or injury the former member has suffered since leaving the police force,
 - (d) particulars of the former member's paid or unpaid employment since leaving the police force,
 - (e) a list of the names of the medical practitioners the former member has consulted, or by whom the former member has been treated, in connection with the infirmity,
 - (f) all relevant medical certificates or reports.

Note—

It is an offence under the [Crimes Act 1900](#), Part 5A to knowingly provide false or misleading information or knowingly omit a matter or thing without which the information is misleading in purported compliance with a law of the State.

- (3) The former member must submit to a medical examination by one or more of the following as requested by STC or the Commissioner of Police—

- (a) a police medical officer,
- (b) the Police Medical Board,
- (c) one or more other medical practitioners.

- (4) In this section—

medically unfit for duty means incapable, from a specified infirmity of body or mind, of discharging the duties of office.

Part 6 Miscellaneous

34 Information about beneficiaries

- (1) STC, when considering a case involving payment to a beneficiary, may require the beneficiary to produce documents STC considers necessary.

Note—

It is an offence under the [Crimes Act 1900](#), Part 5A to knowingly produce documents that are false or misleading in purported compliance with a law of the State.

- (2) The beneficiary must not fail to produce a document required by STC under subsection (1).

Maximum penalty—5 penalty units.

- (3) The beneficiary must promptly notify STC, in writing, of any change of address.

- (4) In this section—

beneficiary means a person who is entitled to receive a superannuation allowance or gratuity from the Fund.

35 Payment of amounts in excess of surcharge deduction cap—the Act, s 14AA(6) and (7)

- (1) If a former contributor pays a total surcharge amount to the Commissioner of Taxation that is greater than the surcharge deduction cap, STC may reimburse the former contributor by paying the former contributor an amount equal to the amount calculated in accordance with subsection (3).

- (2) If a former contributor receives a post-payment surcharge assessment notice in

relation to an additional surcharge amount that results in the total surcharge amount being greater than the surcharge deduction cap, STC may, at the request of the former contributor, pay the Commissioner of Taxation on behalf of the former contributor an amount equal to the amount calculated in accordance with subsection (3).

(3) The amount payable must be calculated as follows—

$$R = M \times \frac{A}{B} \times Q$$

where—

R is the amount payable.

A is the amount by which the total surcharge amount is greater than the surcharge deduction cap.

B is the amount previously reimbursed to or paid in relation to the former contributor by STC under this section or the Act for the purposes of superannuation contributions surcharge.

(4) This section does not authorise STC to pay an amount of general interest charged in relation to an additional surcharge amount payable under a post-payment surcharge assessment notice unless the request for payment is made—

(a) by the former contributor, and

(b) within a reasonable period after receiving the notice, as determined by STC.

Note—

Section 17 provides for further reduction of certain benefits resulting from the liability of a former contributor for superannuation contributions surcharge.

36 Transitional provision relating to gratuities—the Act, Schedule 6, clause 1

In determining whether to grant a gratuity under the Act, section 12D, STC may rely on a decision of the Commissioner of Police made under that section before 8 July 2005, whether or not the Commissioner made the relevant decision at the request of STC.

37 Savings

An act, matter or thing that, immediately before the repeal of the [Police Superannuation Regulation 2020](#), had effect under that regulation continues to have effect under this regulation.