

Queensland



POLICE SUPERANNUATION ACT 1968

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This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of earlier reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

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POLICE SUPERANNUATION ACT 1968

[as amended by all amendments that commenced on or before 3 March 1997]

An Act to consolidate and amend the law relating to the provision of superannuation benefits for members of the police force, to make provision for their families, and for other purposes

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the *Police Superannuation Act 1968*.

Repeals and savings

3.(2) The contributions by a member of the police force under the repealed provisions to the police superannuation fund established thereunder by way of deduction from pay and salary during the period commencing on 6 January 1969 and ending on 6 July in that year shall be made subject to the member continuing in employment as such—

- (a) in the case of a member of the police force in office at the commencement of that period—as if during that period the member continued to be paid at the rate of pay and salary which was applicable to the member at the commencement of that period; and
- (b) in the case of a member of the police force appointed after that commencement—as if during the part of the period from and after the member's appointment, the member continued to be paid at the rate of pay and salary which was applicable to the member on the member's appointment.

- (3) Subsection (2) shall come into operation on 6 January 1969.

Interpretation

4.(1) In this Act—

“actuary” means a Fellow or Associate of the Institute of Actuaries (London), or a Fellow or Associate of the Faculty of Actuaries (Edinburgh), or any other person of whose actuarial knowledge and experience the Governor in Council approves.

“age for retirement” of a member of the police force means 60.

“board” means the Police Superannuation Board constituted under the *Police Superannuation Act 1974*.

“child” means a child (including a child adopted by a contributor before the contributor ceased to contribute for benefits under this Act) under the age of 16 years, and includes a person of or over the age of 16 years but under the age of 25 years who is receiving, in the opinion of the board, full time education at a school, college or university.

“contributor” means a member of the police force who contributes under this Act to the fund.

“fund” means the Police Superannuation Fund preserved, continued in existence and established under the *Police Superannuation Act 1974*.

“incapacity” means a mental or bodily infirmity by reason whereof a member of the police force is unfit to discharge or incapable of discharging the duties of the member’s office efficiently.

“manager” means the manager within the meaning of the *Police Superannuation Act 1974*, section 4.

“member of the police force” means—

- (a) a member of the police force as defined in section 4 of the *Police Act 1937*;
- (b) a member of the Queensland police service as defined in the *Police Service Administration Act 1990*, provided that a member or class of member of the Queensland police service may be declared by regulation not to be a member of the police force for the purposes of this Act.

“net earning rate of the fund” means the rate of interest as determined by the board, from time to time, on the advice of the actuary which rate, at

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the time it is determined, reasonably reflects the after tax earnings of the fund (on a long term basis) derived from the investment of contributors' contributions to the fund, having regard to administrative costs of the fund, the costs of death and incapacity benefits and the charges incurred in the investment of those contributions.

“repealed provisions” means the provisions set out in schedule 3, column 3 repealed by section 3.

“retired”, in relation to employment as a member of the police force, means retired from that employment or required to retire from that employment by the Governor in Council or by the commissioner of the police service.

“salary” means the rate of payment made by way of fixed remuneration to a member of the police force and does not include any sum paid by way of fee or allowance.

“the 1974 Act” means the *Police Superannuation Act 1974*.

(2) A reference in this Act to a period expressed in years shall, where appropriate, be read as including a reference to a period expressed in years together with a fraction of a year being a fraction consisting of a completed whole month or 2 or more such months.

(2A) Notwithstanding any other provisions of this Act, where the employment of a contributor as a member of the police force ceases at any time after the contributor has attained an age that is within 5 years immediately preceding the day on which he or she would attain the age for retirement otherwise than by reason of his or her death or having been retired or permitted to retire on the ground of incapacity then, for the purposes of this Act, the contributor shall be deemed to have elected to retire at the time when the employment ceased.

(3) In determining the age of a person for the purposes of this Act the time at which that person attains a particular age expressed in years shall be the commencement of the relevant anniversary of the date of the person's birth.

PART 2—ADMINISTRATION

Power to declare bonus additions

21.(1) The board may, from time to time, upon the advice of the Actuary appointed pursuant to this Act, declare that there shall be payable from that part of any surplus to which the *Police Superannuation Act 1974*, section 20 applies that is deemed to be derived from contributions to the fund by contributors in respect of all or any units of benefit under this Act such additional amounts by way of bonuses as to the board shall seem meet.

(2) Any such declaration may apply to a period of time or may apply without reference to a period of time.

(3) The board may at any time upon the advice of the actuary cancel, alter, vary or otherwise modify any declaration made pursuant to subsection (1).

(4) Any person entitled to any units of benefit under this Act in respect whereof additional amounts by way of bonuses have been declared shall, whilst a declaration to which this section relates remains in force, be entitled in respect of such units to payment from the fund of additional sums in accordance with the declaration and not otherwise.

(5) Any reference in this Act to the amount of a unit of benefit shall unless the context otherwise indicates or requires be taken to exclude any additional amount by way of bonus in respect of that unit.

(6) Any declaration pursuant to this section and any modification of such a declaration shall be subject to the approval of the Treasurer.

PART 3—CONTRIBUTIONS

Division 1—Contributions by members of the police force

Commencement of contributions

22.(1) Subject to this Act, every person who is a member of the police force shall contribute to the fund as from the prescribed date and thereafter until the last day of the fortnightly pay-period preceding the day on which the person attains the age for retirement or the person's employment as a member of the police force sooner ceases.

(1A) Notwithstanding subsection (1), a member who is contributing for units of benefit effected at ages over 55 years 6 months shall contribute to the fund in respect of those units in accordance with the tables of contributions contained in schedules 2 and 2A.

(2) In the case of a member of the police force who was immediately prior to 7 July 1969, a contributor by way of deductions from pay and salary to the police superannuation fund established under the repealed provisions, the prescribed date shall be 7 July 1969.

(3) In the case of an officer to whom subsection (2) does not apply, the prescribed date shall be the first day of the periodical interval at which contributions to the fund are prescribed to be made next after the date when the board accepts the officer as a contributor.

(4) The contribution to be made by a contributor to the fund shall be payable periodically at such intervals as may be prescribed and shall be deducted from the salary payable to the contributor accordingly.

(5) Until some other periodical interval is prescribed such contribution shall be payable by and be deducted from the salary of the contributor fortnightly.

(6) All deductions made from the salaries of members of the police force in respect of contributions to the funds shall be credited thereto.

(7) Any amount of the contributions and any additional payment prescribed by section 30(1A) to be made by a contributor not paid by deduction from the contributor's salary as prescribed by subsection (4) shall be paid in such manner as the manager directs and, if directed by the

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manager, may be deducted from the contributor's salary in addition to the deductions from the contributor's salary as prescribed by subsection (4).

(8) Notwithstanding subsections (1) to (7), the board may recover by action as for a debt any amount of the contributions or any additional payment to be made by a contributor which is due and unpaid.

(9) For the purposes of subsections (7) and (8), an amount of unpaid contribution or other payment includes interest on the amount calculated at the rate at which earnings would have accrued to the fund had the amount been paid to the fund.

(10) If a contribution or other payment payable by a contributor is unpaid (the "**unpaid amount**"), the board may determine the rights of the contributor to benefits under this Act.

(10A) If the board makes a determination under subsection (10), the board must pay to the contributor an amount equal to the amount of all contributions (accumulated at the applicable rate) and other payments payable by the contributor under this Act to the day of determination less the unpaid amount and interest on the unpaid amount calculated at the rate at which earnings would have accrued to the fund had the amount been paid to the fund.

(11) Where a person ceases to be a member of the police force but before the expiration of 1 month after so ceasing again becomes such a member, the person may, where the board so approves (whether subject to conditions or unconditionally) on the application in writing of that person, be permitted to contribute to the fund in respect of the period between the person so ceasing to be a member of the police force and the person again becoming such a member and where a person is permitted to contribute to the fund under this subsection that person shall for the purposes of this Act be deemed to be and to have been a member of the police force during the period in respect of which the member so contributes and this Act shall apply in relation to the member accordingly.

(12) In subsection (10A)—

"applicable rate" means—

- (a) in relation to a period ending on or before 22 April 1987—1.25% per year compound; or
- (b) in relation to a period starting on or after 23 April 1987 and

- ending on or before 30 June 1990—5% per year compound; or
- (c) in relation to a period starting on or after 1 July 1990—the net earning rate of the fund compound.

Division 2—Scale of units

Salary for the purposes of this division

23.(1) In this division—

“**salary**” in relation to a member of the police force means the fortnightly salary of that member of the police force.

(2) The fortnightly salary of a member of the police force who is paid salary at a rate other than a fortnightly rate of salary shall be ascertained as prescribed.

(3) Different such prescriptions may be made in respect of members of the police force in different classes of members of the police force.

Scale of units of annuity, incapacity and assurance benefits

24.(1) Subject to this Act, contributions by a member of the police force shall be in respect of units of annuity, units of incapacity and, in the case of a male member of the police force, units of assurance benefits as respectively defined by sections 38, 40 and 42, and the number of units of those benefits respectively in respect of which a member of the police force shall contribute is the number specified in column 2 of the scale contained in schedule 1 opposite to the salary group within which his or her salary falls.

(2) Where, at the time when a member of the police force becomes a contributor, he or she has attained the age of 35 years, but is under the age of 55 years, he or she shall contribute to the fund—

- (a) unless he or she is entitled to elect and elects as prescribed by paragraph (b)—such a sum as will provide units of benefits to the number specified in column 2 of the scale contained in schedule 1 opposite to the salary group within which his or her salary falls; or

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- (b) if the sum specified in paragraph (a) exceeds the rate of $5\frac{3}{4}\%$ of his or her salary—such sum (being a sum which will provide units of benefits to a number specified in the said scale) not less than $5\frac{3}{4}\%$ of that salary and not exceeding the sum specified in paragraph (a) as he or she may, not later than 6 months after the date on which he or she becomes a contributor, elect to contribute.

(3) Where, at the time when a member of the police force is required to become a contributor, he or she has attained the age of 55 years, he or she may elect not to contribute to the fund or to contribute thereto such a sum (being a sum which will provide units of benefits to a number not exceeding the number specified in column 2 of the scale contained in schedule 1 opposite to the salary group within which his or her salary falls) as he or she deems fit, but unless he or she elects to so contribute not later than 6 months after the date on which he or she is required by this Act to become a contributor, he or she shall not be entitled, save as provided by section 26, or required to contribute to the fund for any benefit whatsoever under this Act.

(4) If the salary of a contributor is increased and, by reason of that increase, falls within a salary group in column 1 of the scale contained in schedule 1 higher than the salary group in which it fell prior to the increase, the following provisions shall apply—

- (a) if the member of the police force has attained the age of 35 years but is under the age of 55 years, and is contributing for the number of units corresponding to the salary group within which his or her salary fell immediately prior to the increase—he or she shall increase the amount of his or her contribution to the fund to—
- (i) unless he or she is entitled to elect and elects as prescribed by subparagraph (ii)—such a sum as will provide units of benefits to the number specified in column 2 of such scale opposite to the salary group within which his or her increased salary falls; or
- (ii) if the sum specified in subparagraph (i) exceeds the rate of $5\frac{3}{4}\%$ of that increased salary—such sum (being a sum which will provide units of benefits to a number specified in such scale) not less than $5\frac{3}{4}\%$ of that increased salary and

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- not exceeding the sum specified in subparagraph (i) as he or she may, not later than 6 months after the date on which his or her salary is increased, elect to contribute;
- (b) if the member of the police force has attained the age of 35 years, but is under the age of 55 years, and is not contributing for the number of units corresponding to the salary group within which his or her salary fell immediately prior to the increase—he or she shall increase the amount of his or her contribution to the fund to—
- (i) unless he or she is entitled to elect and elects as prescribed by subparagraph (ii)—such sum as will add to the number of units for which he or she is contributing the maximum number of additional units for which he or she could have contributed if he or she had been a contributor to whom paragraph (a) applies; or
- (ii) if the sum specified in subparagraph (i) exceeds the rate of $5\frac{3}{4}\%$ of that increased salary—such sum (being a sum which will provide units of benefits to a number specified in the said scale) not less than $5\frac{3}{4}\%$ of that increased salary and not exceeding the sum specified in subparagraph (i) as he or she may, not later than 6 months after the date on which his or her salary is increased, elect to contribute;
- (c) if the member of the police force has attained the age of 55 years—he or she may, subject to paragraph (d), elect to increase the amount of his or her contribution to such a sum as will provide units of benefits under this Act to a number not exceeding the number specified in column 2 of the scale contained in schedule 1 opposite to the salary group in which his or her increased salary falls, but unless he or she so elects not later than 6 months after the date on which his or her salary is increased, he or she shall not be entitled, save as provided by section 26, or required to increase his or her contribution by reason of such increase in salary;
- (d) a member of the police force to whom paragraph (c) applies shall not, in respect of any increase in salary, be entitled or permitted under that paragraph to increase the amount of his or her contribution so as to add to the number of units for which he or

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she was contributing immediately prior to that increase additional units in excess of the number prescribed in relation to that increase by such scale;

- (e) in all other cases—the contributor shall increase the amount of his or her contribution to such a sum as will provide units of benefits to the number specified in column 2 of the scale contained in schedule 1 opposite to the salary group within which his or her increased salary falls.

(5) Any increased contribution payable in pursuance of subsection (4)(a), (b) or (e) is payable as from the first day of the periodical interval at which contributions to the fund are prescribed to be made next after the date—

- (a) upon which the contributor's salary is increased; or
(b) from which the contributor's salary is increased, whichever is the later.

(6) Any increased contribution payable in pursuance of subsection (4)(c) is payable as from the first day of the periodical interval at which contributions to the fund are prescribed to be made next after the date of the election.

(7) For the purposes of this division where the salary of a member of the police force falls within the salary group 'exceeding \$450.20' set out in column 1 of the scale contained in schedule 1, the number ascertained in accordance with the formula in column 2 of that scale set opposite that salary group shall, with respect to that member, be deemed to be the number specified in column 2 of that scale opposite to the salary group within which his or her salary falls.

(8) For the purposes of the application at any time in relation to a contributor of the formula in column 2 of the scale contained in schedule 1 opposite to the salary group 'exceeding \$450.20' in column 1 of that scale—

- “A” denotes the number of times (disregarding any fraction less than 1) by which the fortnightly salary of the contributor exceeds the sum of \$450.20 by the sum of \$6.38.

(9) For the purposes of contributions for units of benefits by members of the police force in accordance with the scale contained in schedule 1, the salary of every member who is a contributor at the commencement of the *Police Superannuation Act Amendment Act 1970* shall be deemed increased

on and from the date of that commencement from the maximum salary within the salary group in column 1 of the said scale opposite to the number in column 2 of the said scale that was the number specified in column 2 of the scale contained in schedule 1A opposite to the salary group in which his or her salary fell immediately before the commencement of the *Police Superannuation Act Amendment Act 1970* and this Act shall apply accordingly.

When member of police force may voluntarily increase contribution

26.(1) Any member of the police force who is not contributing to the fund for units of benefits to the number thereof specified in the scale contained in schedule 1 opposite to the salary group within which his or her salary falls may, subject to this section, elect to increase the amount of his or her contribution.

(2) Such an election may be to contribute for any further number of units of benefits up to, but not exceeding, the difference between—

- (a) the number thereof specified in the said scale opposite to the salary group in which the salary of the member of the police force making the election falls; and
- (b) the number thereof for which such member of the police force is contributing.

(3) Unless exempted by the board therefrom a member of the police force shall, before at any time increasing the amount of his or her contribution to the fund under this section, be medically examined at his or her own expense by a medical practitioner.

(4) A member of the police force shall not at any time increase the amount of his or her contribution to the fund under this section if, after considering the report of the medical practitioner, the board is not satisfied that the health and physical condition of such member of the police force are such as would justify his or her being then accepted as a contributor.

(5) Any increased contribution under this section shall be payable as from the first day of the periodical interval at which contributions to the fund are prescribed to be made next after the date when the board accepts as a contributor under this section the member of the police force making the election.

Power to board to exempt etc. from contributing

27.(1) According as the circumstances of any case in its opinion warrant, the board may exempt a member of the police force wholly or partly from the requirement imposed upon him or her by this Act to contribute, or at any time to increase the amount of his or her contribution, to the fund, or the board may defer (either for a period specified by it or without specifying any period) such requirement in respect of either such contribution or any increase in the amount thereof.

(2) When the board specifies the period for which it defers the contribution or any increased contribution required by this Act to be paid by a member of the police force, then upon the expiration of that period (or of any extension thereof which it is hereby declared the board may grant) that member of the police force shall, unless the board wholly or partly exempts him or her from so doing, pay to the fund the contribution or increased contribution then required in his or her case by this Act.

(3) When the board does not specify the period for which it defers the contribution, or any increased contribution, required by this Act to be paid by a member of the police force, the board may at any later time determine that deferment and thereupon, unless the board wholly or partly exempts him or her from so doing, the member of the police force concerned shall pay to the fund the contribution or increased contribution then required in his or her case by this Act.

(3A) According as the circumstances of any case in its opinion warrant, the board shall, subject to subsection (3B), exempt a contributor who had attained the age of 45 years before the commencement of the *Police Superannuation Act Amendment Act 1970* wholly or partly from the requirement imposed by this Act to contribute in accordance with section 31(2) in respect of the units of benefits to which that subsection applies and in respect of any such units of benefits to which the exemption relates any contributor so exempted shall, instead of contributing in accordance with that subsection, continue to contribute in accordance with the applicable table of contributions contained in schedule 2.

(3B) No exemption shall be granted by the board under subsection (3A) unless application in writing therefor is lodged with the board before the expiration of a period of 60 days commencing on the date of commencement of the *Police Superannuation Act Amendment Act 1970*.

(4) In the case of any member of the police force (including a member of the police force to whom subsection (2) or (3) applies) partly exempted by the board from making the contribution or any increased contribution required in his or her case by this Act, the payment which he or she would be otherwise required to make shall be reduced by the amount of the exemption.

(5) Where a contributor satisfies the board that adequate provision has been made for the contributor and, in the case of a male contributor, his family, or that continued contributions for the number of units for which he or she is contributing will cause him or her undue hardship, or that for any other reason which the board deems adequate he or she should be permitted to surrender units, the board may permit the contributor to surrender some or all of the units of benefits under this Act for which he or she is contributing.

(6) The sum equal to the aggregate of all amounts paid by the contributor in respect of units of annuity benefit, incapacity benefit and assurance benefit surrendered under subsection (5) accumulated at the rate of 1¼% per annum compound until 30 June 1990 and thereafter at the net earning rate of the fund compound shall be paid to the contributor.

(7) The units surrendered by a contributor under subsection (5) shall be—

- (a) in a case where the contributor is contributing under section 26 for units of benefit—those units if the contributor nominates those units as the units to be surrendered;
- (b) in a case other than one referred to in paragraph (a)—those units for which the contributor last began to contribute.

Member reduced in salary

28.(1) Where the salary of a contributor has been reduced and by reason of that reduction falls within a salary group in column 1 of the scale contained in schedule 1 lower than the salary group in which it would fall if it had not been reduced, the contributor may elect to reduce the number of units in respect of which he or she shall contribute to a number not being less than the number of units appropriate to the salary group to which his or her salary has been reduced, and the sum equal to the aggregate of all amounts paid by him or her in respect of units of annuity benefit, incapacity

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benefit and assurance benefit, in excess of the reduced number of units accumulated at the rate of $1\frac{1}{4}\%$ per annum compound until the passing of the *Superannuation Acts Amendment Act 1987* and thereafter at the rate of 5% per annum compound until 30 June 1990 and thereafter at the net earning rate of the fund compound shall be paid to him or her.

(2) A contributor electing under subsection (1) shall surrender first the unit or units for which he or she last began to contribute.

(3) The benefits (save the additional assurance benefit in respect of children) payable under this Act in respect of units respectively of annuity benefit, incapacity benefit and assurance benefit included in the number of units in excess of the number appropriate to the salary group to which the salary of a contributor has been reduced shall, whilst the unit continues to be a unit in excess of the number appropriate to the salary group in which the salary of the contributor falls for the time being, be reduced to 35% of the rates thereof which, save for this subsection, apply under subsection (1) respectively of sections 38, 40 and 42.

Units of benefits to be contributed for in equal numbers

29. At all times units (including units to which division 4 applies) respectively of annuity benefit, incapacity benefit and, in the case of a male contributor, assurance benefit, shall be contributed for in equal numbers and accordingly a contributor shall not be allowed to contribute at any time for more units of 1 such benefit than of another.

Period for which contributions are to continue

30.(1) A member shall continue to contribute as prescribed to the fund until the last day of the fortnightly pay-period last preceding the day on which—

- (a) he or she ceases to be a member; or
- (b) he or she attains the age for retirement; or
- (c) his or her service as a member, ascertained as prescribed by section 26 of the 1974 Act equals 42 years and 6 months;

whichever first occurs, and except as aforesaid, shall continue to pay contribution, as for a period of service, without reduction in respect of any

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period of leave or other absence from duty.

(1A) Where absence from duty referred to in subsection (1), other than sick leave of absence without pay, is for a continuous period of 14 days or more (whether or not working days) a contributor shall, unless the contributor elects pursuant to subsection (1B) in addition to continuing to contribute to the fund as provided by subsection (1), pay to the consolidated fund for the period, an amount determined by the Treasurer.

(1B) A contributor who would be required to pay amounts to the consolidated fund under subsection (1A) may elect in writing furnished to the board not to pay contributions to the fund in respect of the period of absence whereupon—

- (a) contribution to the fund in respect of the contributor shall cease to be payable in respect of the period of the contributor's absence; and
- (b) the board shall waive the additional payments to the consolidated fund that would be required by subsection (1A) to be made by the contributor; and
- (c) the benefits to which the contributor or the contributor's dependants may become entitled under this Act shall be reduced by such amounts as are determined by the actuary and approved by the board.

(1C) The Governor in Council may waive the requirement under subsection (1A) to make additional payments to the consolidated fund either unconditionally or upon such terms and conditions as the Governor in Council determines, either in a particular case or in respect of a class of case, and such waiver shall be given effect.

(2) Where a contributor is absent from duty without pay or at less than full salary, the board may, upon his or her application, permit the contribution in respect of the period of such absence to be made to the fund in such manner as respects periodical amounts or times of payment, or both, as the board approves.

(3) A contributor who, pursuant to subsection (1) or (1A), is required to pay contributions to the fund and to make additional payments to the fund in respect of a period of absence from duty—

- (a) shall, before commencing the period of absence, pay to the fund

the total amount of contributions and payments that the contributor is so required to pay; or

- (b) shall, before commencing the period of absence, make arrangements satisfactory to the board for payment of the total amount of contributions and additional payments that the contributor is so required to pay.

(4) Where a contributor to whom subsection (3) applies does not comply with paragraph (a) or (b) of that subsection the benefits to which the contributor or the contributor's dependants may become entitled under this Act may be reduced by such amounts as are determined by the actuary and approved by the board.

Refund of excess contributions

30A. Where a contributor has paid to the fund contributions in excess of those prescribed by this Act, the board shall refund to the contributor such sum of money in respect of those contributions as is determined by the actuary and approved by the board.

Division 3—Scale of contributions by members of the police force

Contributions according to scale graduated by age at commencement

31.(1) The amount of contribution which shall be paid periodically by a member of the police force in respect respectively of annuity, incapacity and, in the case of a male member of the police force, assurance benefits, shall, except where otherwise provided in this Act, be based upon—

- (a) the number of units;
- (b) sex;
- (c) the age at which the member of the police force commences to contribute for each unit;
- (d) provision by contributors as to 35% of benefits payable from the fund pursuant to sections 38(1), 40(1), 42(1) and 44(1) and (1A) including any increase in the rate thereof under section 51A;

and shall, except where otherwise provided in this Act, be in accordance

with, in the case of male members of the police force, the table of contributions contained in schedule 2A, part 1 and, in the case of female members of the police force, the table of contributions contained in schedule 2A, part 2.

(2) In respect of units of benefits for which a member of the police force who is a contributor at the commencement of the *Police Superannuation Act Amendment Act 1970* commenced to contribute before that commencement (including reserve units of benefits and any units of benefits for which the contributor contributed by way of commutation of contributions by payment of a lump sum pursuant to section 48 or by way of a single premium pursuant to section 60 or towards the provision of which the contributor is deemed by section 59(3) to have contributed by way of a single premium), the contributor shall, on and from the said commencement, pay at the periodical interval prescribed by or under section 22 a contribution the amount of which shall, except where otherwise provided by this Act, be—

- (a) in respect of units of benefits (not being units for which the contributor contributed by way of commutation of contributions by payment of a lump sum pursuant to section 48 or by way of a single premium pursuant to section 60 or towards the provision of which the contributor is deemed by section 59(3) to have contributed by way of a single premium)—the sum of—
 - (i) such amount ascertained in accordance with, in the case of male members of the police force, the table of contributions contained in schedule 2, part 1 and, in the case of female members of the police force, the table of contributions contained in schedule 2, part 2 as would provide the units of benefits; and
 - (ii) the amount of the difference between such amount, ascertained in accordance with the applicable table of contributions contained in schedule 2A as if the contributor had commenced to contribute for the units on the date of commencement of the *Police Superannuation Act Amendment Act 1970*, as would provide the units of benefits and such amount, ascertained in accordance with the applicable table of contributions contained in schedule 2 as if the contributor had commenced to contribute for the units on

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the date of the said commencement, as would provide the units of benefits;

- (b) in respect of units of benefits (not being units to which paragraph (a) relates)—the amount of the difference specified in paragraph (a)(ii) where a reference to units of benefits in that subparagraph is read as a reference to units of benefits to which this paragraph relates.

(3) Subsections (4) to (6) apply to a member of the police force—

- (a) who is a contributor at the commencement of the *Police Superannuation Act Amendment Act 1970*; and
- (b) who before that commencement was a contributor; and
- (c) who had attained the age of 45 years before the said commencement.

(4) In respect of the units of benefits (being units to which subsection (2) applies) for which the contributions are based upon an age for retirement of 60 years and for which contributions are being made at the periodical interval prescribed by or under section 22, a contributor to whom this subsection applies may, by notice in writing lodged with the board, elect to contribute for all, or such lesser number as the contributor may specify in the notice, of such units of benefits in accordance with the applicable table of contributions contained in schedule 2 and to commute the increase in contributions for the units of benefits in respect of which the contributor elects under this subsection arising by reason of the contributor being required to contribute therefor in accordance with subsection (2) by payment of a lump sum of such amount as shall be determined by the actuary appointed pursuant to this Act and approved by the board.

(5) A contributor who pays the lump sum referred to in subsection (4) shall so long as the contributor continues to contribute for the units of benefits in respect of which the contributor elected under that subsection in accordance with the applicable table of contributions contained in schedule 2 be deemed to be contributing therefor in accordance with subsection (2).

(6) In respect of the units of benefits (being units to which subsection (2) applies)—

- (a) for which contribution was made before the commencement of the *Police Superannuation Act Amendment Act 1970* by way of

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commutation of contributions by payment of a lump sum pursuant to section 48;

- (b) towards the provision of which contribution is deemed by section 59(3) to have been made by way of a single premium;
- (c) for which contribution was made by way of a single premium pursuant to section 60;

a contributor to whom this subsection applies may elect, by notice in writing lodged with the board, to commute the increase in contributions for all, or such lesser number as the contributor may specify in the notice, of such units of benefits arising by reason of being required to contribute therefor in accordance with subsection (2) by payment of a lump sum of such amount as shall be determined by the actuary appointed pursuant to this Act, and approved by the board.

(7) Subsection (8) applies to a member of the police force—

- (a) who is a contributor at the commencement of the *Police Superannuation Act Amendment Act 1970*; and
- (b) who before that commencement was a contributor; and
- (c) who had not attained the age of 45 years before the said commencement.

(8) In respect of units of benefits (being units to which subsection (2) applies) towards the provision of which provision is deemed by section 59(3) to have been made by way of a single premium or for which contribution by way of a single premium pursuant to section 60, a contributor to whom this subsection applies may, by notice in writing lodged with the board, elect to commute the increase in contributions for all, or such lesser number as the contributor may specify in the notice, of such units of benefits arising by reason of being required to contribute therefor in accordance with subsection (2) by payment of a lump sum of such amount as shall be determined by the actuary appointed pursuant to this Act and approved by the board.

(9) A contributor who in accordance with an election pays the lump sum specified in subsection (6) or (8) in relation to the case shall be deemed to have contributed for the units of benefits the subject of the election in accordance with subsection (2).

(10) No election under subsection (4), (6) or (8) may be made after the

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expiration of a period of 30 days commencing on the date of commencement of the *Police Superannuation Act Amendment Act 1970* save that in a case where an application is made to the board pursuant to section 27(3A) and the application is refused wholly or in part an election pursuant to subsection (4) or (6) may be made in relation to units of benefits in respect of which (being properly the subject of the application) the application was refused at any time before the expiration of a period of 60 days commencing on the date on which service of the notice of refusal of the application by the board is effected on the contributor either personally or by registered post.

(13) Nothing in section 24 shall be read as limiting the amount of the contribution payable by a contributor under this section.

(14) For the purpose of subsection (15)—

“hypothetical fortnightly contribution” means the fortnightly contribution, as at 1 January 1975, that would have been payable by a contributor in respect of the units of benefit (the **“said units of benefit”**) for which he or she is a contributor under this Act as at that date (excluding any units of benefit that were effected pursuant to section 26 after 1 August 1974 and any reserve units of benefit) if—

- (a) each (if any) of the said units of benefit that was taken up pursuant to section 26 had been effected immediately before the date of its becoming a unit of benefit in respect of which an election might be made under section 26; and
- (b) each (if any) of the said units of benefit in respect of which any fortnightly contributions have been commuted by payment of a lump sum had not had the contribution in respect thereof so commuted;

but where neither paragraph (a) or (b) is applicable to the case in question means the fortnightly contribution as at 1 January 1975 that is payable by a contributor in respect of the said units of benefit.

(15) A contributor whose hypothetical fortnightly contribution exceeds the sum equal to 15%, or, in case of a contributor whose age for retirement is 65 years, 13%, of his or her fortnightly salary as at 1 January 1975 may, by application in writing to the board prior to 1 March 1975, have the actual fortnightly contribution that is payable by him or her as at that firstmentioned date in respect of the said units of benefit reduced by

whichever is the lesser of—

- (a) the fortnightly contribution that is payable by the contributor as at the said 1 January; and
- (b) one-third of the excess of the hypothetical fortnightly contribution over the sum equal to 15%, of such fortnightly salary.

(16) Any reduction in the actual fortnightly contribution under subsection (15) shall apply retrospectively on and from the first due date for the payment of the contributor's fortnightly contributions after 1 January 1975.

Reduction in contributors' contribution in 1988

31A.(1) Notwithstanding the provisions of section 31, on and from the day that is the first pay day in July 1988 for the contributor concerned the amount of a contributor's contributions payable in accordance with those provisions immediately before that day shall be reduced by 1.5% of the amount of salary to which the contributor was entitled as at 31 December 1974.

(2) In no case shall a contributor be entitled to a payment by reason of the reduction in the amount of the contributor's contribution.

Division 4—Reserve units of benefits

Contribution for reserve units

32.(1) A contributor who is contributing to the fund for units of benefits to the number thereof specified in the scale contained in schedule 1 opposite to the salary group within which his or her salary falls, may, from time to time, elect to contribute to the fund for 1 or more reserve units of benefits in accordance with this division.

(2) The number of reserve units respectively of annuity benefit, incapacity benefit and, in the case of a male contributor, assurance benefit for which a contributor may elect to contribute at any time pursuant to subsection (1) together with the number of reserve units in respect of which he or she has already made an election under that subsection shall not exceed 12.

(3) Contributions for a reserve unit of benefit—

- (a) shall be in accordance with, in the case of a male member of the police force, the table of contributions contained in schedule 2A, part 1 and, in the case of a female member of the police force, the table of contributions contained in schedule 2A, part 2; and
- (c) shall be payable as from the first day of the periodical interval at which contributions to the fund are prescribed to be made next after the date on which the contributor elects to contribute for that reserve unit of benefit.

(4) Unless exempted by the board therefrom a member of the police force shall, before at any time contributing or increasing the amount of his or her contributions for reserve units of benefits under this division, be medically examined at his or her own expense by a medical practitioner.

(5) A member of the police force shall not at any time increase under this division the amount of his or her contributions to the fund if after considering the report of the medical practitioner, the board is not satisfied that the health and physical condition of such member of the police force are such as would justify his or her being then accepted as a contributor.

When reserve units become ordinary units of benefits**33. Where a contributor—**

- (a) who is contributing for 1 or more reserve units of benefits pursuant to this division; and
- (b) who becomes required or entitled to contribute for additional units of benefits under the provisions of this Act (other than this division);

does not increase the amount of his or her contributions to the fund by such sum as is sufficient to provide, in accordance with the appropriate rates of contributions applicable to the particular case under this Act, the additional units of benefits, such number of reserve units of benefits up to but not exceeding the number of such units for which the contributor is contributing pursuant to this division as is equal to the difference between—

- (c) the number of units of benefits specified in the scale contained in schedule 1 opposite to the salary group within which the

contributor's salary falls; and

- (d) the number thereof (other than reserve units of benefits) for which such member of the police force is contributing;

shall cease to be reserve units to which this division applies and shall become units of benefits for which the contributor is contributing under the provisions of this Act (other than this division) the contribution for which shall continue to be the contribution that the contributor was making to the fund therefor immediately before the units of benefits so ceased to be reserve units.

Contributor may discontinue contribution for reserve units

34. A contributor who is contributing for 1 or more reserve units of benefits may, subject to section 29, elect to discontinue his or her contributions in respect of all or any of those units in which case he or she shall be paid from the fund the sum equal to the aggregate of all amounts paid by him or her in respect of units or annuity benefit, incapacity benefit and assurance benefit for which he or she has so elected to discontinue his or her contributions accumulated at the rate of $1\frac{1}{4}\%$ per annum compound until the passing of the *Superannuation Acts Amendment Act 1987* and thereafter at the rate of 5% per annum compound until 30 June 1990 and thereafter at the net earning rate of the fund compound.

Benefits payable on reserve units

35.(1) Where a contributor contributes for reserve units of benefit pursuant to this division, the benefits payable under this Act in respect of all reserve units respectively of annuity benefit, incapacity benefit and assurance benefit for which the contributor is contributing for the time being (not being units of such benefit which have ceased pursuant to section 33 to be reserve units of benefits) shall, whilst they continue to be reserve units, be 35% of the rates thereof which would apply under this Act if those reserve units were units of benefit for which the contributor was contributing within the number appropriate to the salary group in column 1 of the scale contained in schedule 1 in which the salary of the contributor falls for the time being.

- (2) In the case of a contributor who is continued in his or her

employment as a member of the police force after attaining the age for retirement, benefits payable in respect of reserve units of annuity shall be payable to the contributor on attaining this age and shall be at the same rate as that to which the contributor would be entitled if the contributor had ceased to be a member on attaining the age for retirement.

Payment of lump sum on ceasing to contribute

35A.(1) A contributor who is contributing for 1 or more reserve units of benefits pursuant to this division who ceases to be a contributor for that—

- (a) he or she was retired by reason of incapacity from his or her employment as a member of the police force before attaining the age for retirement;
- (b) he or she attained the age for retirement or retires from service by reason of an election referred to in section 37(2)(d);

shall be entitled by notice in writing lodged with the board to elect to be paid, in respect of all or any of the number of reserve units of annuity benefit and, in the case of a male contributor, assurance benefit and, in the case of a contributor to whom paragraph (a) applies, incapacity benefit, in respect of which but for the election he or she would be entitled to receive benefit pursuant to section 35, the sum prescribed by this section.

(2) Notice of election under subsection (1) shall be lodged with the board—

- (a) in the case of a contributor retired by reason of incapacity from his or her employment before attaining the age for retirement—before the expiration of a period of 1 month commencing on the date of his or her retirement;
- (b) in any other case—before the expiration of a period of 1 month commencing on the date on which the contributor attains the age for retirement or retires from service by reason of an election referred to in section 37(2)(d), as the case may be.

(3) Where a contributor who is contributing pursuant to this division for 1 or more reserve units respectively of annuity benefit, incapacity benefit and assurance benefit ceases to be a contributor for a reason other than a reason specified in subsection (1) there shall be paid to him or her, or, if he or she has died, to his or her personal representative or other person

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approved by the board from the fund the sum prescribed by this section in respect of all reserve units respectively of annuity benefit, incapacity benefit and, save where the contributor ceases to be a contributor by reason of death before attaining the age for retirement leaving the contributor surviving a widow, assurance benefit for which he or she was contributing to the fund pursuant to this division at the time when he or she ceased to be a contributor (not being units of such benefit which have ceased pursuant to section 33 to be reserve units of benefits).

(4) The sum prescribed by this section to be paid in respect of the number of reserve units of the benefits in question shall be a sum equal to—

- (a) in the case of a contributor who ceased to be a contributor on account of death or retirement by reason of incapacity or attainment of the age for retirement or retirement from service by reason of an election referred to in section 37(2)(d)—such amount as shall be determined by the actuary appointed pursuant to this Act and approved by the board;
- (b) in any case to which paragraph (a) does not apply—the aggregate of all amounts (accumulated at the rate of 1¼% per annum compound until the passing of the *Superannuation Acts Amendment Act 1987* and thereafter at the rate of 5% per annum compound until 30 June 1990 and thereafter at the net earning rate of the fund compound) contributed by the contributor in question in respect of such number of reserve units of annuity benefit, incapacity benefit and assurance benefit.

(5) Upon payment of the sum specified in subsection (4) all reserve units of benefit in respect of which the sum is paid shall be deemed to have been commuted by the contributor.

Division 5—Payments by the Crown

Amount of contribution by the Crown

36.(1) The Treasurer shall pay to the fund in respect of the period commencing on 7 July 1969 and ending on 30 June 1975 and every period of 5 years thereafter such sum as the actuary appointed pursuant to this Act

certifies from time to time in respect of the period in question to be necessary (after due allowance for contributions payable under this Act by contributors) in order to make proper provision for payment out of the fund of all benefits and other payments provided for in this Act.

(2) Payments to be made under this section by the Treasurer into the fund shall be made from the consolidated fund (exclusive of moneys standing to the credit of the loan fund account) which is hereby appropriated accordingly.

PART 4—BENEFITS AND PAYMENTS

Division 1—Annuity benefit

When entitlement to annuity benefit accrues

37.(1) Every contributor to whom this section applies shall be entitled to annuity benefit on attaining the age for retirement or, in the case of a contributor who makes an election as is mentioned in subsection (2)(d) to retire before the day on which he or she would attain the age for retirement, on his or her retirement.

(2) This section applies to every contributor—

- (a) who, by reason of incapacity, is retired from his or her employment as a member of the police force before attaining the age for retirement and is receiving an incapacity benefit immediately before attaining that age; or
- (b) who is retired or permitted to retire from his or her employment as a member of the police force on attaining the age for retirement; or
- (c) who is continued in his or her employment as a member of the police force after attaining the age for retirement; or
- (d) who elects to retire at any time within the period of 5 years immediately preceding the day on which he or she would attain the age for retirement.

Units of annuity benefit

38.(1) Subject to subsections (2) and (3), the unit of annuity benefit is at the rate of \$3.84 per fortnight.

(2) In respect of a contributor who is continued in his or her employment as a member of the police force after attaining the age for retirement the unit of annuity benefit is at the rate of \$1.34 per fortnight whilst he or she is so continued.

(3) Where a contributor makes an election as is mentioned in section 37(2)(d) to retire before the day on which the contributor would attain the age for retirement, the unit of annuity benefit is at the rate per fortnight ascertained in accordance with the formula—

$$R = \frac{K}{100} \left(1 - \frac{t}{40} \right) 3.84$$

where—

“**R**” means the fortnightly rate expressed in dollars to the nearest cent of each unit of benefit.

“**K**” means 85 + 3 (age at retirement in years and complete months—55).

“**t**” means the remainder obtained by subtracting from 60 the contributor’s age as at the time of retirement (expressed in years).

(4) Subject to this Act, a contributor shall—

- (a) be entitled to receive annuity benefit according to the number of units for which he or she was contributing on attaining the age for retirement; or
- (b) in the case of a contributor retired, by reason of incapacity or an election as is mentioned in section 37(2)(d), from his or her employment as a member of the police force before attaining that age—the number of units for which he or she was contributing when so retired.

Division 2—Incapacity benefit**When entitlement to incapacity benefit accrues**

39.(1) Save as otherwise prescribed by subsections (3), (6) and (7) every contributor to whom this section applies is entitled to incapacity benefit for the period prescribed in his or her case by this section

(2) This section applies to every contributor or person if retired, by reason of incapacity, from his or her employment as a member of the police force, in respect of the period from his or her retirement and thereafter, subject to the continuance of incapacity, until he or she attains the age at which he or she would have retired if he or she had continued to be a member of the police force in the rank or grade held by him or her at his or her retirement, or until his or her re-employment as a member of the police force, whichever occurs first.

(3) A person shall not be entitled to incapacity benefit under this Act in respect of incapacity due to wilful action on the part of such person for the obtaining of such benefit.

(4) If by reason of incapacity to which subsection (3) applies a contributor is retired from employment as a member of the police force, he or she shall be entitled to be paid the sum equal to the aggregate of all amounts paid by him or her in respect of units of annuity benefit, incapacity benefit and assurance benefit under this Act accumulated at the rate of 1 $\frac{1}{4}$ % per annum compound until 30 June 1990 and thereafter at the net earning rate of the fund compound, but, save such payment, such retirement shall determine all his or her right and interest in respect of benefits for which he or she was a contributor.

(6) A contributor or person shall not continue to receive incapacity benefit under this Act in respect of any incapacity after recovering therefrom, it being hereby declared that upon recovery the entitlement to the benefit shall cease and determine.

(7) Before a person is entitled to an incapacity benefit that person is to satisfy the board that the incapacity is such as to render that person permanently unfit to discharge efficiently or permanently incapable of discharging efficiently the duties of that person's office.

Units of incapacity benefit

40.(1) The unit of incapacity benefit is at the rate of \$3.84 per fortnight.

(2) Subject to this Act, a contributor shall be entitled to receive incapacity benefit according to the number of units for which he or she is contributing when he or she is retired, by reason of incapacity, from his or her employment as a member of the police force.

Application to commute incapacity benefits

40A.(1) A person who, before the passing of the *Superannuation Acts Amendment Act 1984*, has been retired or permitted to retire from employment as a member of the police force by reason of incapacity or, after the passing of that Act, is retired or permitted to retire from employment as a member of the police force by reason of incapacity and, in either case is entitled to receive an incapacity benefit may apply in writing to the board to convert into a lump sum payment the whole of his or her incapacity benefit entitlement under this Act.

(2) A person to whom subsection (1) applies who is or was prior to his or her retirement a contributor under the *Police Superannuation Act 1974* is not entitled to elect under subsection (1) to convert into a lump sum payment his or her entitlement to incapacity benefit under this Act unless he or she also elects to convert into a lump sum payment the whole of his or her entitlement to an incapacity pension under the *Police Superannuation Act 1974*.

(3) An application under subsection (1)—

- (a) shall be made, subject to subsection (5), before the expiration of a period of 6 months after the date on which the entitlement to the incapacity benefit arises or arose or after the passing of the *Superannuation Acts Amendment Act 1984*, whichever period is the later to expire; and
- (b) shall be effective only if, in the board's opinion, the applicant is medically competent to make the application; and
- (c) shall be made in respect of all the units of incapacity benefit and any reserve unit of incapacity benefit for which he or she contributed other than a reserve unit of incapacity benefit in respect of which he or she has elected to receive payment of the

sum prescribed by section 35A.

(4) A person who under subsection (1) duly makes an application that is approved by the board shall be paid from the fund a sum determined by the actuary and approved by the board and his or her entitlement to an incapacity benefit under this Act ceases.

(5) Where at the passing of the *Superannuation Acts Amendment Act 1984* a person who has been retired or permitted to retire from employment as a member of the police force by reason of incapacity is not entitled to payment of an incapacity benefit but subsequently becomes so entitled he or she may make an application under subsection (1) before the expiration of 3 months after he or she subsequently becomes so entitled and thereupon subsection (4) shall apply in respect of him or her.

Division 3—Assurance benefit

Entitlement to assurance benefit

41.(1) Every person to whom this section applies is entitled to the payment of a lump sum by way of assurance benefit.

(2) This section applies to—

- (a) the widow of a contributor who dies before attaining the age for retirement or, except in a case to which section 44(1)(b) applies, if there be no widow, the legal personal representative of the contributor or other person approved by the board;
- (b) the widow of a person who was in receipt of annuity benefit under this Act immediately before the person's death, if the marriage to the person had occurred before—
 - (i) where the person had attained the age for retirement—that age; or
 - (ii) where the person had been, by reason of incapacity, retired from employment as a member before the person attained the age for retirement or the person had retired pursuant to an election referred to in section 37(2)(d)—such retirement;
- (c) the widow of a person who, having before the passing of the *Superannuation Acts Amendment Act 1984* attained the age for

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retirement or retired pursuant to an election referred to in section 37(2)(d), has commuted for a lump sum the whole of the annuity benefit to which the person was entitled under this Act, if the marriage to the person had occurred before—

- (i) where the person had attained the age for retirement—that age; or
 - (ii) where the person had been, by reason of incapacity, retired from employment as a member before the person attained the age for retirement or the person had retired pursuant to an election referred to in section 37(2)(d)—such retirement;
- (d) the widow of a person retired by reason of incapacity from employment as a member who at the date of death was entitled to or, but for the operation of section 53(4), would have been entitled to an incapacity benefit under this Act and who dies before attaining the age for retirement, if the marriage to the person had occurred before such retirement.

(3) In this section reference to a widow shall be construed as a reference to a widow of a person who dies on or after the coming into operation of this section.

(4) In subsection (2)(a) reference to a legal personal representative or other person approved by the board shall be construed as reference to such a representative of or other person so approved in respect of a contributor who dies on or after the passing of the *Superannuation Acts Amendment Act 1987*.

Units of assurance benefit

42.(1) Subject to subsection (2), the value of a unit of assurance benefit shall be—

- (a) if a contributor dies in service before turning 55—under schedule 4;
- (b) if a contributor dies in service on or after turning 55 but before turning 60—under schedule 4C;
- (c) where entitlement thereto is derived through a person who immediately before the person's death was entitled to a pension

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under this Act or who, but for the operation of section 53(4) or an application under section 47A, would be entitled to a pension under this Act, other than a person who has retired pursuant to an election referred to in section 37(2)(d)—in accordance with the formula—

$$A = B \times \frac{C}{D}$$

where—

“A” means the amount payable in respect of each unit of benefit, expressed in dollars and cents to the nearest cent.

“B” means the factor set forth in schedule 4F opposite the age of the widow at nearest birthday as at the date of her husband’s death.

“C” means the fortnightly amount of the pension to which the person through whom the entitlement is derived was, immediately before his or her death, entitled under this Act or, as the case may be, would have been entitled under this Act but for the operation of section 53(4) or an application under section 47A.

“D” means the fortnightly amount of the pension to which the person through whom the entitlement is derived became entitled upon retirement;

- (d) where entitlement thereto is derived through a person who retired pursuant to an election referred to in section 37(2)(d)—in accordance with the formula—

$$A = \frac{B \times C \times \left(1 - \frac{t}{40}\right) \times \frac{K}{100}}{D}$$

(2) Notwithstanding the provisions of subsection (1), the value of a unit of assurance benefit in respect of which an exemption has been granted by the board pursuant to section 27(3A) shall be such value as is determined by the actuary appointed for the purposes of this Act and approved by the board.

Extent of assurance benefit

42A.(1) Subject to this Act, a widow to whom section 41 applies is entitled to receive assurance benefit according to the number of units for which the person through whom the entitlement is derived was contributing immediately before the person ceased to be a contributor.

(2) Where a person who, on or after the passing of the *Superannuation Acts Amendment Act 1984*, attains the age for retirement or retires pursuant to an election referred to in section 37(2)(d) and has commuted (pursuant to division 5A) for a lump sum the whole or part of the annuity benefit to which the person became entitled under this Act, the person's widow is not entitled to receive assurance benefit in respect of the number of units of assurance benefit equal to the number of units of annuity benefit that have been commuted.

Widow's right to substitute pension for assurance benefit

42B.(1) Subject to this section, a widow to whom section 41 applies may elect not to receive assurance benefit for 1 or more units of assurance benefit but to receive in lieu thereof a widow's pension.

(2) The rate of widow's pension for each unit of assurance benefit to which the election relates shall be \$2.56 per fortnight except in the following cases—

- (a) where the value of each unit of assurance benefit to which the widow is entitled is ascertained as prescribed by section 42(1)(c)—the rate per fortnight of widow's pension for each unit of assurance benefit shall be ascertained in accordance with the formula—

$$R = 2.56 \times \frac{A}{B}$$

where—

“**R**” means the fortnightly rate of pension for each unit of assurance benefit, expressed in dollars and cents to the nearest cent.

“**A**” means the fortnightly amount of pension to which the person through whom the widow's entitlement is derived

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was immediately before the person's death entitled under this Act or would have been entitled under this Act but for the operation of section 53(4) or an application under section 47A.

“**B**” means the fortnightly amount of pension to which the person through whom the widow's entitlement is derived became entitled upon retirement;

- (b) where the value of each unit of assurance benefit to which the widow is entitled is ascertained as prescribed by section 42(1)(d)—the rate per fortnight of widow's pension for each unit of assurance benefit shall be ascertained in accordance with the formula—

$$R = \frac{2.56 \times A \times \left(1 - \frac{t}{40}\right) \times \frac{K}{100}}{B}$$

(3) An election under subsection (1)—

- (a) shall be in writing; and
- (b) shall be made within 6 months after the date on which the entitlement to the assurance benefit arises; and
- (c) shall specify the number of units of assurance benefit in respect of which the applicant desires to substitute a widow's pension.

(4) A widow's pension under this Act ceases to be payable under this Act if the widow remarries.

(5) Where a person entitled to a widow's pension under this Act remarries and—

- (a) again becomes widowed; or
- (b) a decree of dissolution made in respect of the marriage has become absolute or a decree of nullity is made in respect of the marriage and that person is in the board's opinion likely to suffer hardship if the benefit prescribed by this subsection is not granted to the person;

that person shall, subject to subsections (4) and (6), be entitled to a pension on and from the occurrence of the event referred to in paragraph (a) or (b),

whichever is relevant to the case, as if the person had not remarried.

(6) A widow who having remarried again becomes widowed shall not be entitled to a pension pursuant to subsection (5) if an amount becomes payable to the widow under section 41 of this Act or under section 29 of the 1974 Act in the event of the widow so becoming widowed unless the widow elects as prescribed to forgo entitlement to that amount to which the widow is entitled under either of those sections or under both of those sections if the widow is entitled under both sections.

(7) An election under subsection (6)—

- (a) shall be in writing; and
- (b) shall be made within 6 months after the date on which the widow so becomes widowed.

Division 4—Additional assurance benefit for children

Children entitled to additional assurance benefit

43.(1) Subject to this Act, additional assurance benefit shall be payable in respect of every child to whom this section applies until the child ceases to be an eligible child.

(2) This section applies to every child of—

- (a) a person—
 - (i) who, having attained the age for retirement before the passing of the *Superannuation Acts Amendment Act 1984*, has died before, on or after the passing of that Act or who, having retired before the passing of that Act by reason of an election mentioned in section 37(2)(d), has died before, on or after the passing of that Act or who has died on or after the passing of that Act and was a contributor or was receiving annuity benefit or incapacity benefit immediately before the person's death;
 - (ii) who when the person died or ceased to be a contributor was contributing for not less than 4 units of assurance benefit under this Act; or

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- (b) a deceased or divorced spouse of a person referred to in paragraph (a) except the child of a divorced wife that is not the issue of that person; or
- (c) the widow of a person referred to in paragraph (a) except a child born on or after the passing of the *Superannuation Acts Amendment Act 1984* and the death of that person that is not the issue of that person.

(3) For the purposes of this division—

“eligible child” means—

- (a) a child to whom this section applies under the age of 16 years; or
- (b) a child to whom this section applies—
 - (i) who has attained the age of 16 years but is under the age of 25 years; and
 - (ii) in respect of whom the board is satisfied that he or she is receiving full time education at a school, college or university.

Amount of additional assurance benefit

44.(1) In respect of each child, the amount of additional assurance benefit shall be—

- (a) if a person who, in the case, is or was a widow entitled to assurance benefit pursuant to division 3 is living—at the rate of \$50 per fortnight adjusted in accordance with the cost of living adjustment provided for in section 51B from and including that first pay-period that occurs wholly in August 1987; and
- (b) in any case other than a case to which paragraph (a) applies including the case of a child who at the passing of the *Superannuation Acts Amendment Act 1984* is entitled to additional assurance benefit under section 44(1)(b) of the *Police Superannuation Act 1968–1979*—at a rate in accordance with the following table in respect of each unit of assurance benefit for which the person through whom the entitlement to additional assurance benefit arose or arises was contributing when the person died or otherwise ceased to be a contributor—

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TABLE

1 child	\$2.56 per fortnight
2 or more children	\$3.84 per fortnight divided by the number of children in respect of each child.

(1A) However, each child who is entitled to additional assurance benefit under subsection (1)(b) shall be paid a fortnightly rate so that, when that rate is added to any rate of pension to which the child is entitled under the *Police Superannuation Act 1974*, the total rate payable shall be at least equal to twice the rate that the child would have been paid had the child been a case to which subsection (1)(a) applies.

(2) Unless the board otherwise determines, the additional assurance benefit shall be paid in a case to which subsection (1)(a) applies, to the person who is or was the widow referred to therein and, in any other case, to the guardian of the child.

(3) In any case where the board deems necessary for the better support and education of the child concerned the additional assurance benefit, or any part thereof, shall be paid to such person as the board determines.

(4) Where by reason of the death of a contributor or a person in receipt of benefit the only entitlement derived through the person or contributor is an entitlement to an additional assurance benefit arising on or after the passing of the *Superannuation Acts Amendment Act 1984* and before the passing of the *Superannuation Acts Amendment Act 1987* the amount of benefit payable in respect of the child or, where there are more than 1 child who derive the entitlement, in respect of all of them shall equal at the least the amount that would be payable in respect of 1 child (being a child deriving the entitlement through the contributor or person in receipt of benefit) under this section for a period of 5 years calculated at the rate at which a pension was payable in respect of 1 child (being a child deriving the entitlement through that contributor or person in receipt of benefit) at the date when the entitlement to the additional assurance benefit commenced.

(5) Where by reason of the death of a contributor or a pensioner the only entitlement derived through the contributor or pensioner is an entitlement to an additional assurance benefit arising on or after the passing of the *Superannuation Acts Amendment Act 1987* and the amount of the benefit paid in respect of the child or, where there are more than 1 child who derive

the entitlement, in respect of all of them (disregarding for the purpose of calculating that amount any increase in the rate of benefit payable since the time when the entitlement commenced) is less than the amount that would have been payable under section 41 to the widow of the person through whom the entitlement is derived, had the person left a widow upon the person's death, there shall be paid to such persons as are approved by the board, in equal shares if more than 1, the difference between the 2 amounts hereinbefore referred to in this subsection.

Division 5—Surrender values and refunds of contributions for annuity and assurance benefits

Endowment payment in lieu of units of assurance benefit

45. A contributor who on or after the passing of the *Superannuation Acts Amendment Act 1984* attains the age for retirement or retires before attaining that age by reason of an election mentioned in section 37(2)(d) and—

- (a) who commuted for a lump sum all or any of the units of annuity benefit for which the contributor was contributing immediately before the contributor ceased to be a contributor, is entitled, in addition to the payment of the lump sum for which the contributor has commuted and to annuity benefit (if any), to an amount determined by the actuary and approved by the board in respect of each unit of assurance benefit for which the contributor was so contributing up to and including the number of units of annuity benefit in respect of which the contributor has commuted for a lump sum and the contributor shall be paid from the fund a sum equal to that amount multiplied by a number equal to the number of units of annuity benefit in respect of which the contributor has commuted; or
- (b) who, being a person through whom there is at the time the person ceases to be a contributor no person who would derive an assurance benefit upon death, either—
 - (i) does not commute as referred to in paragraph (a); or
 - (ii) was contributing at the time the contributor ceased to be a contributor for a number of units of assurance benefit in

excess of the number of units of annuity benefit in respect of which the contributor has commuted as referred to in paragraph (a);

is entitled, in addition to annuity benefit to the payment (if any) to which the contributor is entitled under paragraph (a), an amount determined by the actuary and approved by the board in respect of each unit of assurance benefit for which the contributor was contributing immediately before the contributor ceased to be a contributor or, as the case may be, in respect of each of those excess units of assurance benefit and the contributor shall be paid from the fund a sum equal to that amount multiplied by a number equal to the number of units of assurance benefit for which the contributor was so contributing or, as the case may be, by a number equal to the number of those excess units of assurance benefit.

Refunds of annuity benefit contributions

46.(1) If and when a person ceases to be a contributor before attaining the age for retirement, otherwise than by reason of an election as is mentioned in section 37(2)(d), he or she or, if he or she has died, his or her legal personal representative or other person approved by the board shall be paid from the fund a sum equal to the aggregate of all amounts contributed by him or her to the fund in respect of units of annuity benefit for which he or she was then contributing accumulated at the rate of 1 $\frac{1}{4}$ % per annum compound until the passing of the *Superannuation Acts Amendment Act 1987* and thereafter at the rate of 5% per annum compound until 30 June 1990 and thereafter at the net earning rate of the fund compound.

(2) Subsection (1) does not apply to a person retired, by reason of incapacity, from his or her employment as a member of the police force.

(3) When a person over the age for retirement who has been a contributor and who when the person died was entitled to receive annuity benefit under this Act, dies before the person has been in receipt of such benefit for a period of 3 years the person's legal personal representative or other person approved by the board shall be entitled to be paid from the fund the amount by which the aggregate of all payments from the fund in respect of units of annuity benefit under this Act in respect of which the

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person was entitled to the receipt of annuity benefit when the person died that would have been made if the person had been in receipt of such annuity benefit for a period of 3 years exceeds the aggregate of all such payments that had been made to the person before the person died.

(3A) For the purposes of subsection (3)—

- (a) it shall be deemed that the annuity benefit that would have been received by the person during any unexpired portion of the period of 3 years subsequent to the person's death shall be at the rate of \$3.84 per fortnight per unit of annuity benefit; and
- (b) the provisions of section 51A and 51B shall be disregarded in calculating entitlement under subsection (3).

(4) Subsection (3) applies to a person who ceases to be a contributor by reason of an election as is mentioned in section 37(2)(d) as if—

- (a) the reference 'the age for retirement' were a reference to the person's age on retirement pursuant to such election;
- (b) the reference 'the rate of \$3.84' were a reference to the rate ascertained in accordance with the formula prescribed in section 38(3).

Refunds of incapacity benefit contributions

46A.(1) If and when a person ceases to be a contributor before attaining the age for retirement the person or, if the person has died, the person's legal personal representative or other person approved by the board, shall be paid from the fund a sum equal to the aggregate of all sums contributed by the person to the fund in respect of units of incapacity benefit for which the person was then contributing accumulated at the rate of 1¹/₄% per annum compound until the passing of the *Superannuation Acts Amendment Act 1987* and thereafter at the rate of 5% per annum compound until 30 June 1990 and thereafter at the net earning rate of the fund compound.

(2) This section does not apply to a person retired, by reason of incapacity or an election as is mentioned in section 37(2)(d), from employment as a member.

Refund of assurance benefit contributions

47. If and when a person ceases to be a contributor before attaining the age for retirement other than by reason of—

- (a) the person's death; or
- (b) the person's retirement from employment as a member on the ground of incapacity; or
- (c) the person's retirement from employment as a member pursuant to an election referred to in section 37(2);

the person shall be paid from the fund a sum equal to the aggregate of all amounts contributed by the person to the fund in respect of units of assurance benefit for which the person was contributing accumulated at the rate of 1¹/₄% per annum compound until the passing of the *Superannuation Acts Amendment Act 1987* and thereafter at the rate of 5% per annum compound until 30 June 1990 and thereafter at the net earning rate of the fund compound.

Division 5A—Commutation of annuity benefit**Application to commute**

47A.(1) Subject to this division, a contributor or other person may apply in writing to the board to commute for the lump sum ascertained in accordance with this division the annuity benefit payable in respect of all or any of the units of annuity benefit (not including any reserve unit of benefit in respect of which he or she may elect to receive payment of the sum prescribed by section 35A) for which he or she was contributing—

- (a) on attaining the age for retirement; or
- (b) in the case of a contributor retired by reason of incapacity from his or her employment as a member of the police force before attaining the age for retirement without again becoming a member—at his or her retirement; or
- (c) in the case of a contributor who makes an election as is mentioned in section 37(2)(d) to retire before the day on which he or she would attain the age for retirement—on his or her retirement.

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(2) The application shall be made—

- (a) in the case of a person who immediately before the commencement of the *Police Superannuation Act Amendment Act 1970* was entitled to receive annuity benefit under this Act—before the expiration of a period of 3 months commencing on the date of such commencement; and
- (b) in the case of a contributor retired by reason of incapacity from his or her employment before attaining the age for retirement without again becoming a member—before the expiration of a period of 1 month commencing on the date on which he or she attains that age; and
- (c) in the case of a contributor who makes an election as is mentioned in section 37(2)(d) to retire before the day on which he or she would attain the age for retirement—before the expiration of a period of 1 month commencing on the date on which his or her retirement takes effect; and
- (d) in any other case—before the expiration of a period of 1 month commencing on the date on which the contributor attains the age for retirement.

(3) The board shall not proceed with an application under subsection (1) by a person to whom subsection (2)(a) applies (other than a person who at the date of the application is being continued in his or her employment as a member of the police force) unless the applicant has produced evidence of good health at the time of the application satisfactory to the board.

(4) A person to whom subsection (1)(b) applies who makes an application under that subsection shall produce evidence of his or her state of health at the time of the application satisfactory to the board and in determining the lump sum payable under this section due weight shall be given to that evidence.

Persons not entitled to commute

47B.(1) This division does not apply to a contributor who—

- (a) having attained an age that is 5 years and 3 months less than the age for retirement at the date of commencement of the *Police Superannuation Act Amendment Act 1970*, elects, after the

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expiration of a period of 3 months commencing on that date, to increase the amount of his or her contribution under section 26 and is accepted by the board as a contributor under that section; or

- (b) not having attained the age referred to in paragraph (a) at the date of commencement of the *Police Superannuation Act Amendment Act 1970*, elects, after the said date of commencement and after having attained an age that is 5 years less than the age for retirement, to increase his or her contribution under section 26 and is accepted by the board as a contributor under that section; or

(2) Where a contributor prior to retirement has duly surrendered all the units of benefits for which the contributor is contributing under section 26 the contributor shall, for the purposes of this section, be deemed not to have elected to increase the amount of the contributor's contributions under section 26.

Ascertainment of lump sum payable

47C.(1) Subject to this section, the amount of the lump sum that a contributor or other person is entitled to be paid in respect of any application under section 47A is such amount as is determined by the actuary appointed pursuant to this Act and approved by the board as the actuarial reserve of the units of annuity benefit to which the application relates.

(2) In the case of a contributor who is continued in his or her employment as a member of the police force after attaining the age for retirement and who makes an application under section 47A, the lump sum that is payable is such amount as is determined by the actuary appointed pursuant to this Act and approved by the board as the actuarial reserve of the part or proportion of the units of annuity benefit to which the application relates attributable to contributions to the fund derived from the contributor.

(3) In addition to the lump sum payable under subsection (2) there is payable to a contributor to whom that subsection applies on retiring or being retired from his or her employment as a member of the police force a sum of such amount as is determined by the actuary appointed pursuant to this Act and approved by the board as the actuarial reserve as at the date on which the retirement takes effect of the part or proportion of the units of annuity benefit in respect of which the lump sum was payable under subsection (2) attributable to contributions to the fund derived from the

Crown.

(4) In determining the lump sum payable under this division with respect to units the subject of an application under section 47A—

- (a) by a person to whom section 47A(2)(a) applies; or
- (b) by a person to whom section 47A(2)(b) applies who was retired as specified in that paragraph before the commencement of the *Police Superannuation Act Amendment Act 1970*;

no regard shall be had to any increase in the rate of benefit to which the applicant might have become entitled in relation thereto under section 51A if the application had not been made.

(4A) In the case of a contributor who retires pursuant to an election as is mentioned in section 37(2)(d), for the purpose of determining the lump sum that is payable under this division each unit of annuity benefit in respect of which the contributor makes an application under section 47A shall be taken to provide a benefit ascertained in accordance with the formula prescribed by section 38(3).

(5) In determining the lump sum payable under this division with respect to units the subject of an application under section 47A (not being an application to which subsection (4) relates), no regard shall be had to any part of the increase in the rate of benefit to which the applicant might have become entitled in relation thereto under section 51A if the application had not been made that the actuary appointed pursuant to the Act determines, with the approval of the board, to be applicable to the part or proportion of those units of annuity benefit attributable to contributions to the fund derived from the Crown.

Division 6—General provisions respecting benefits

Right to prepay contributions

48.(1) The board may permit a contributor to commute the contribution for benefits under this Act, or any of them, payable by him or her in respect of any future period by payment of a lump sum of such amount as shall be determined by the actuary appointed pursuant to this Act and approved by the board.

(2) Where a contributor has commuted wholly or in part any contributions under this Act attributable to a period within the 5 years immediately preceding the age for retirement the contributor is, upon the contributor's application therefor made to the board prior to the date of retirement, entitled to be paid from the fund in respect of the contributions so commuted and attributable to such part of that period as commences on the date of the contributor's application or a date specified by the contributor in the application (whichever is the later date) and expires at the termination of that period such sum of money as is determined by the actuary and approved by the board.

(3) Where a contributor who elects to retire at any time within the period of 5 years immediately preceding the day on which the contributor would attain the age for retirement has commuted wholly or in part any contributions under this Act attributable to any period after the date of retirement and has not been paid under subsection (2) a sum of money in respect of the whole of the contributions so commuted the contributor is, in addition to any benefit entitlement under this Act, entitled to be paid from the fund such sum of money in respect of such contributions as is determined by the actuary and approved by the board, due allowance being made for any sum of money that has been paid under subsection (2) in respect of such contributions.

Benefits payable for life except in case of children

49.(1) Except where otherwise provided in this Act, annuity benefit or assurance benefit shall be payable during the life of the person entitled thereto.

(2) Additional assurance benefit in respect of any child shall be payable until the child ceases to be an eligible child or sooner dies.

(3) Benefits shall as far as practicable be paid fortnightly or, if so determined by the board, periodically at other intervals.

Payment to person other than the beneficiary

50. Where in the opinion of the board payment of any benefit, refund of contributions or other payment under this Act should be made to a person

other than the person to whom the same is prescribed to be payable, the board may authorise payment to such firstmentioned person accordingly.

Commencement of benefits

51. Subject to this Act, where in pursuance of this Act any member of the police force becomes liable, or elects, to contribute for any units or additional units, he or she shall be a contributor in respect of those units or additional units as from the date as from which the contribution or additional contribution therefor is payable and not earlier, but if any benefit becomes payable to or in respect of that contributor before he or she has actually commenced to make contributions or additional contributions there shall, as determined by the board, be deducted from payments of benefit such contributions as are due by him or her in respect of those units or additional units.

Increases in rates of benefit

51A.(1) Subject to subsection (4), a person who is entitled to receive annuity benefit, incapacity benefit, assurance benefit or additional assurance benefit, as the case may be, under this Act is entitled to an increase in the rate of that benefit in accordance with this section.

(2) The increased rate of annuity benefit, incapacity benefit, assurance benefit or additional assurance benefit, as the case may be, payable to the person in question at any time after the commencement of the *Police Superannuation Act Amendment Act 1970* shall be the rate ascertained in accordance with the formula—

$$P (1 + .03T)$$

where—

“**P**” means the rate of benefit prescribed in relation to that person at that time and in the circumstances then obtaining by the provisions of this Act (other than this section).

“**T**” means the number of periods each of 1 year that have elapsed between—

- (a) in the case of a person whose entitlement to receive the benefit in question arises on or after the commencement of the *Police*

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Superannuation Act Amendment Act 1970—the date on which occurred the earliest of such of the following events as have occurred prior to the time at which the increased rate is to be ascertained—

- (i) the retirement of the contributor to whom the benefit in question is payable or through whom the benefit is derived from his or her employment as a member of the police force by reason of incapacity without again becoming a member;
- (ii) the death of the contributor through whom the benefit in question is derived;
- (iii) the attainment of the age of retirement by the contributor to whom the benefit in question is payable or through whom the benefit is derived;

or the date of commencement of the *Police Superannuation Act Amendment Act 1970* whichever is later;

- (b) in the case of a person whose entitlement to receive the benefit in question arose 1 year or more before the commencement of the *Police Superannuation Act Amendment Act 1970*—the date of the said commencement;
- (c) in the case of a person whose entitlement to receive the benefit in question arose less than 1 year before the commencement of the *Police Superannuation Act Amendment Act 1970*—the date on which the entitlement arose;

and the date on which occurs the time with respect to which the increased rate is to be ascertained, increased, where in the case in question the person to whom the benefit in question is payable has been continuously entitled to receive benefit under this Act since before 1 July 1973 and until the time at which the increase is to be ascertained, by 1 and, where in the case in question the person to whom the benefit in question is payable is a person to whom paragraph (b) relates, further increased by 1.

(3) A person entitled to receive annuity benefit, incapacity benefit, assurance benefit or additional assurance benefit, as the case may be, under this Act is entitled to receive that benefit at the rate prescribed in relation to that person at the time in question and in the circumstances then obtaining

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by the provisions of this Act other than this section or at the increased rate as ascertained at that time and in those circumstances in accordance with this section whichever is the greater.

(4) This section does not entitle a person to any increase in the rate of benefit in relation to any unit of benefit in respect of which an exemption is granted by the board pursuant to section 27(3A).

(5) The board shall at such times and on such terms and conditions as may be agreed upon between the board and the Treasurer pay to the Treasurer out of income earned in any year from investments accrued to the fund in excess of an earning rate thereon of 7% per annum sums that, disregarding any sums attributable to interest on the sum outstanding, amount in the aggregate to two-sevenths, or, where the Treasurer determines a proportion for the purposes of the *Police Superannuation Act 1974*, section 49(1)(b), such other proportion, as determined by the Treasurer, that bears the same relativity to the proportion determined under section 49(1)(b) as two-sevenths bears to five-sevenths, of the sums paid to the fund by the Treasurer to make proper provision for the payment out of the fund of increases in the rate of benefit prescribed by this section for persons whose entitlement to receive the benefit in question—

(a) arose before the commencement of the *Police Superannuation Act Amendment Act 1970* (the “**commencement**”); or

(b) though arising after the commencement—

(i) was derived from a contributor—

(A) who was retired from his or her employment as a member of the police force by reason of incapacity without again becoming such a member; or

(B) who was retired for that the contributor had reached the age for retirement;

before the commencement; or

(ii) arose by reason of the person, having been retired from his or her employment as a member of the police force by reason of incapacity before the commencement without again becoming such a member, having attained the age for retirement.

(6) This section shall not apply in relation to annuity benefit, incapacity

benefit, assurance benefit, or additional assurance benefit entitlement to which arises on or after 1 July 1974 or so as to increase in respect of any period, or part of a period, occurring on or after 1 July 1974, the rate of any benefit payable under this Act.

Adjustment of benefits

51B.(1) In this section—

“**basic rate**”, in relation to a benefit, means the rate at which the benefit was payable under this Act when it came into force.

“**index**” means the table described as the ‘Consumer Price Index Numbers—All Groups, Brisbane’ that is published by the Commonwealth Statistician under the authority of the *Census and Statistics Act 1905* (Cwlth).

“**pay-period**” means the period with respect to which the fortnightly or other periodic instalment of benefits is payable in pursuance of section 49(3).

“**year**”, save in subsection (3), means a year commencing on 1 August.

(2) Subject to this section, a benefit under this part shall be adjusted by the board in each year in accordance with this section.

(3) The government statistician shall, as soon as practicable after 30 June 1974 and in each year thereafter, give to the Minister a notice specifying the percentage (expressed to a degree of accuracy of not more than 1 decimal place) by which the index for the quarter ended on that day is greater or less than the index for the same quarter in the immediately preceding year.

(4) On receipt of a notice under subsection (3), the Minister shall, by order—

- (a) declare the percentage by which benefits shall be adjusted (whether by way of increase or decrease) in the year commencing on 1 August next after the quarter firstmentioned in that subsection; or
- (b) if, by reason of the operation of subsection (9), no adjustment is to be made in respect of that year—declare that benefits shall not be adjusted in respect of that year.

(5) A percentage declared under subsection (4)(a) in respect of any year shall be the same as the percentage specified in the notice given to the Minister under subsection (3).

(6) An adjustment of a benefit in respect of any year made under this section shall be made—

- (a) by increasing, or as the case may require by decreasing, the rate at which immediately before the making of the adjustment, the benefit was payable by the percentage declared in respect of that year under subsection (4); and
- (b) so as to operate from and including the commencement of the first pay-period occurring wholly in the month of August in that year.

(7) The following provisions apply to and in relation to the first adjustment of a benefit pursuant to this section if at the time when the adjustment is to be made the benefit has been in force for less than 12 months; namely—

- (a) in the case of a benefit that comes into force after 1 July in any year—the first adjustment of that benefit shall be made so as to operate from and including the commencement of the first pay-period occurring wholly in the month of August in the second year after the year in which the benefit comes into force;
- (b) in the case of a benefit that comes into force on or before 1 July in any year—the first adjustment of that benefit shall be made so as to operate from and including the commencement of the first pay-period occurring wholly in the month of August in the year immediately following the year in which the benefit comes into force;
- (c) the fortnightly amount by which a benefit to which paragraph (b) applies is to be increased or decreased shall be calculated in accordance with the prescribed formula.

(8) For the purposes of subsection (7)(c), the prescribed formula is the formula—

$$V = A \times \frac{M}{12}$$

where—

“**V**” means the fortnightly amount referred to in that paragraph.

“**A**” means the amount by which, but for the operation of that subsection, the benefit would have been increased or decreased.

“**M**” means the number of whole months from the day on which the benefit came into force until the following 31 July (both days inclusive).

(9) Except as provided in subsection (10), where the percentage specified in a notice under subsection (3) in respect of any year is less than 1% no adjustment of benefits shall be made in respect of that year.

(10) Where each of the percentages specified in a notice under subsection (3) in respect of any 2 or more successive years is less than 1% but those percentages are in the aggregate, equal to, or greater than 1% (whether by way of increase or decrease), benefits shall be adjusted in respect of the latest of those years as if the percentage declared in respect of that year were a percentage equal to that aggregate.

(11) Nothing in this section requires the rate of a benefit to be decreased below the basic rate and if, by reason of the making of an adjustment under this section, the rate of a benefit would be so decreased, that benefit shall, until it is next increased to a rate exceeding the basic rate by reason of the making of such an adjustment, be deemed to be payable at the basic rate.

(12) Where—

- (a) by reason solely of the operation of subsection (11), a benefit is being paid at the basic rate; and
- (b) an adjustment, by way of increase, is required to be made to the rate of that benefit in respect of any year;

that adjustment shall be made as if, immediately before the making of the adjustment, the benefit were payable at the rate at which, but for the operation of that subsection, it would have been payable.

(13) This section does not entitle a person to any increase in the rate of benefit in relation to any unit of benefit in respect of which an exemption has been granted by the board pursuant to section 27(3A).

Adjustment of benefits where entitlement follows a former entitlement

51C. Where on or after 1 July 1974 a person becomes entitled to a benefit under division 1 (the “**subsequent benefit**”) and the person was, immediately before becoming so entitled, entitled to a benefit under division 2 (the “**former benefit**”) and has not since becoming entitled to the former benefit resumed employment as a member, the benefit to which the person is entitled is a benefit calculated in accordance with the formula—

$$P = A \times \frac{B}{C}$$

where—

“**P**” means the fortnightly amount of the benefit payable to the person.

“**A**” means the fortnightly amount of the benefit that would have been payable to the person but for this section.

“**B**” means the fortnightly amount of the former benefit that was payable under this Act to the person immediately before becoming entitled to the subsequent benefit.

“**C**” means the fortnightly amount of the former benefit that was payable to the person on becoming entitled thereto.

Variation of entitlement to adjustment

51D.(1) Where in the opinion of the board a person in receipt of a benefit under this part would be prejudicially affected by an increase in his or her benefit under section 51B the board may determine—

- (a) that such person receive no increase in benefit under that section; or
- (b) that such person receive an increase in benefit less than that provided for by that section;

and the determination shall be given effect according to its terms notwithstanding that section.

(2) The board may revoke or vary a determination under subsection (1).

(2A) In the event of a revocation of a determination the amount of the benefit to which the determination related shall, as from the date of the

revocation, be the same as if that determination had not been made.

(2B) In the event of a variation of a determination the amount of the benefit to which the determination relates shall, as from the date of the variation, be in accordance with the determination as so varied.

(3) Unless it is otherwise determined by the board, for the purpose of determining the amount of benefit payable under section 42 or 51C all determinations made under subsection (1) and variations made under subsection (2) shall be disregarded and the person in receipt of benefit shall be deemed to have been receiving, immediately before the person's death or, as the case may be, immediately before becoming entitled to the subsequent pension referred to in section 51C, the amount of benefit that would have been payable to the person had no such determination been made.

Proof of continued incapacity

52.(1) Any person who has been retired, by reason of incapacity, from employment as a member of the police force, and who is in receipt of incapacity benefit, shall whilst he or she continues to be in receipt of incapacity benefit, give as prescribed such notifications and certificates relating to his or her continued incapacity as shall be prescribed and submit himself or herself for medical examination when and so often as the board requires to any medical practitioner or medical practitioners approved by the board.

(2) If at any time a person defaults in complying with any requirement of subsection (1), the board may discontinue the payment to him or her of incapacity benefit until he or she remedies the default to its satisfaction.

Incapacity beneficiary restored to health may be recalled to service

53.(1) If, in the opinion of the board, the health of any person who has been retired, by reason of incapacity, from employment as a member of the police force, and who is in receipt of incapacity benefit, has become so restored as to enable him or her to perform, in the opinion of the board, duties as a member of the police force, the board shall so inform the commissioner of the police service with a view to employment as a member of the police force being found for such person.

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(2) If employment as a member of the police force is offered to him or her and he or she fails to accept that employment the board may cancel the incapacity benefit and thereupon it shall cease to be payable.

(3) Upon the cancellation pursuant to this section of the incapacity benefit payable to any person, neither that person nor any other person claiming through him or her, either immediately or at any future time, shall have any right or claim to any payment or, as respects incapacity benefit, further payment from the fund in respect of any units of annuity benefit, or of incapacity benefit, or in the case of a male contributor of assurance benefit (including additional assurance benefit) for which he or she was contributing to the fund when he or she retired save that such person shall be paid from the fund the sum equal to the aggregate of all amounts paid by him in respect of units of annuity benefit and assurance benefit accumulated at the rate of 1 $\frac{1}{4}$ % per annum compound until 30 June 1990 and thereafter at the net earning rate of the fund compound.

(4) If at any time it appears to the board that any person who has been retired, by reason of incapacity, from employment as a member of the police force, and who is in receipt of incapacity benefit, engages in—

- (a) any business or occupation on his or her own account; or
- (b) employment (not being employment by virtue whereof he or she is a member of the police force);

the board may suspend the incapacity benefit.

(5) For the period during which any such person is engaged as mentioned in subsection (4), he or she shall not be entitled to or receive any incapacity benefit but the board may direct that he or she receive, for that period or such part thereof as the board determines, the whole of the incapacity benefit in question or such part thereof as the board considers reasonable.

(6) Upon the termination of the engagement by virtue whereof payment of incapacity benefit to any person has been suspended under subsection (5), such incapacity benefit shall, subject to this Act, again become payable and be paid to such person.

Contribution by retired incapacity beneficiaries upon re-employment

54. If a person who has been retired, by reason of incapacity, from employment as a member of the police force and who is in receipt of incapacity benefit again becomes a member of the police force, the period during which he or she was retired shall not, for the purposes of this Act, be deemed to be a break in the continuity of his or her service as a member of the police force, and accordingly the officer shall be deemed to be a contributor and contributions to the fund shall again become payable by the person in accordance with this Act.

Postponement of payment of refunds

55.(1) Notwithstanding the provisions of sections 46, 46A or 47, where a contributor ceases to be a member by reason of—

- (a) resignation before attaining an age that is 5 years before the contributor's age for retirement; or
- (b) termination of employment as a member before attaining an age that is 5 years before the contributor's age for retirement, otherwise than on account of misconduct; or
- (c) resignation in accordance with arrangements approved by the Governor in Council in relation to contributors of the class of that contributor; or
- (d) non-renewal or termination by the Crown (otherwise than on account of misconduct) of a contract or appointment for a tenure limited by time under the *Police Service Administration Act 1990* and that contributor is not eligible to make, or does not make, an election in accordance with section 5.10 of that Act;

and that person makes an election pursuant to section 33 of the 1974 Act that person shall, by reason of having made that election, be treated as having elected not to take from the fund the sums referred to in sections 46, 46A and 47.

(2) Where an election is, pursuant to subsection (1), treated as having been made, there is to be credited to the fund on account of the elector the amount calculated in accordance with the formula—

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$$A = \frac{B \times C}{D} [1 - .02 (f - E)]$$

where—

“**A**” means the amount payable.

“**B**” means the benefit to which the contributor would have been entitled had the contributor retired upon attaining the age expressed as F.

“**C**” means the period expressed in years for which the contributor has contributed to the fund to the date on which the contributor ceases to be a member.

“**D**” means the period expressed in years for which the contributor would have contributed to the fund had the contributor retired upon attaining the age expressed as F.

“**E**” means the contributor’s age expressed in years and complete months at the date on which the contributor ceases to be a member.

“**F**” means the age that is 5 years before the contributor’s age for retirement;

until, subject to subsection (3)—

- (a) the contributor attains the age that is 5 years before the age for retirement; or
- (b) the contributor satisfies the board that the contributor suffers a permanent incapacity by reason whereof the contributor is unfit to discharge or incapable of discharging duties as a employee; or
- (c) the contributor, being a person to which subsection (1)(a) or (b) apply, informs the board in writing that the contributor no longer desires the election to operate; or
- (d) the contributor dies; or
- (e) the contributor, being a person to whom subsection (1)(c) or (d) apply, notifies the board of a desire to be paid the prescribed amount payable in cash;

whereupon the prescribed amount is to be paid to the contributor or to the contributor’s legal personal representative, as the case requires.

(3) Where a person who is deemed pursuant to subsection (1) to have

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elected as prescribed by that subsection again becomes a contributor the prescribed amount credited in the fund on the person's account under this section shall be added to the prescribed amount credited in the fund on the person's account under section 33 of the 1974 Act and shall be applied in the manner prescribed by that section.

(4) In subsections (2) and (3)—

“prescribed amount”, so far as it relates to the amount that is to be paid pursuant to subsection (2) or that is to be applied pursuant to subsection (3), means—

- (a) where the elector, being a person to whom subsection (1)(a) or (b) apply, has informed the board in writing that the elector no longer desires the election made under section 33 of the 1974 Act to operate—the sums which the elector would have been entitled to be paid from the fund pursuant to sections 46, 46A and 47 had the elector not been deemed to have elected as prescribed by subsection (1) together with interest that has accrued since the date on which the elector ceased to be a member and that is properly attributable to those sums; and
- (b) in any other case—the amount credited in the fund on account of the elector pursuant to subsection (2), together with interest for the period since the date on which the elector ceased to be a member.

(5) For the purposes of subsection (4)(a) and (b), interest shall be calculated at such rate as is determined by the board, from time to time, on the advice of the actuary which rate, at the time it is determined, is to reasonably reflect the after tax earnings of the fund (on a long term basis) derived from the investment of contributors' contributions, having regard to costs incurred in investing and administering the fund.

PART 5—TRANSITIONAL PROVISIONS

Division 1—Interpretation

Application of pt 5

57.(1) This part applies to every member of the police force required by this Act to contribute to the fund whose employment as a member of the police force (whether on probation or otherwise) commenced before 7 July 1969 and who immediately before that date was contributing under the repealed provisions in respect of superannuation allowance.

(2) In this part—

“member of the police force” means a member of the police force to whom this part applies.

Division 2—Contributions for units of benefits by members of the police force

Contributions for benefits by members of the police force

58.(1) Every member of the police force shall, as from 7 July 1969 and thereafter whilst he or she is required to contribute to the fund, contribute thereto for all units of benefits to the number thereof specified in column 2 of the scale contained in schedule 1A opposite the salary group within which his or her salary on that date falls.

(2) Where during the period commencing on 7 July 1969 and ending on 8 July 1979 the salary of a member of the police force being a contributor is increased and, by reason of that increase, falls within a salary group in column 1 of the scale contained in schedule 1A higher than the salary group in which it fell prior to the increase, the member of the police force shall thereafter contribute for the number of units of benefits specified in column 2 of such scale opposite to the salary group within which his or her increased salary falls.

(3) In respect of the number of units of benefits for which a member of the police force is required to contribute pursuant to subsection (1), or

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subsections (1) and (2), the contribution payable shall be—

- (a) such sum as will provide the units of benefits according to the appropriate table contained in schedule 2; or
- (b) if the sum specified in paragraph (a) exceeds—
 - (i) in the case of a male contributor—the rate of $5\frac{3}{4}\%$; or
 - (ii) in the case of a female contributor—the rate of 5%;of the contributor's salary, a sum equal to—
 - (iii) in the case of a male contributor— $5\frac{3}{4}\%$; or
 - (iv) in the case of a female contributor—5%;of that salary.

(6) Save as otherwise expressly provided in this division, a member of the police force shall, whilst he or she is required by this Act to contribute to the fund, contribute thereto in accordance with part 3 but the number of units of benefit for which the member is required or entitled to contribute under the provisions of this Act (other than this division) is the number of units ascertained in accordance with those provisions less the number of units for which the member is required to contribute under the provisions of subsection (1), or subsections (1) and (2).

(6A) Notwithstanding subsections (1) to (6), on and after the commencement of the *Police Superannuation Act Amendment Act 1970* the amount of contribution that shall be paid by a member of the police force in respect of units to which this section relates shall be ascertained in accordance with subsection (6B) or (6E).

(6B) In respect of the number of units of benefits for which a member of the police force is required to contribute pursuant to subsection (1), or subsections (1) and (2), the contribution payable shall be—

- (a) in respect of units of benefits (not being units for which the member contributed by way of commutation of contributions by payment of a lump sum pursuant to section 48 or by way of a single premium pursuant to section 60 or towards the provision of which the member is deemed by section 59(3) to have contributed by way of a single premium)—the sum of—
 - (i) such amount ascertained in accordance with, in the case of

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male members of the police force, the table of contributions contained in schedule 2, part 1 and, in the case of female members of the police force, the table of contributions contained in part 2 of that schedule as would provide the units of benefits or where that amount exceeds—

(A) in the case of a male contributor—the rate of $5\frac{3}{4}\%$; or

(B) in the case of a female contributor—the rate of 5%;

of the contributor's salary, an amount equal to—

(C) in the case of a male contributor— $5\frac{3}{4}\%$; or

(D) in the case of a female contributor—5%;

of that salary; and

- (ii) the amount of the difference between such amount, ascertained in accordance with the applicable table of contributions contained in schedule 2A as if in the case of such of the units of benefits as the contributor had commenced to contribute for before the date of commencement of the *Police Superannuation Act Amendment Act 1970* the member had commenced to contribute for such units on the date of the said commencement, as would provide the units of benefits and such amount, ascertained in accordance with the applicable table of contributions contained in schedule 2 as if in the case of such of the units of benefits as the contributor had commenced to contribute for before the date of commencement of the *Police Superannuation Act Amendment Act 1970* the member had commenced to contribute for such units on the date of the said commencement, as would provide the units of benefits;

- (b) in respect of units of benefits (not being units to which paragraph (a) relates)—the amount of the difference specified in paragraph (a)(ii) where a reference to units of benefits in that subparagraph is read as a reference to units of benefits to which this paragraph relates.

(6E) Where, at or after the commencement of the *Police Superannuation Act Amendment Act 1970*, a member of the police force is required, or being

entitled to elect elects, to contribute for units of benefits in addition to the units of benefit for which the member is required to contribute pursuant to subsection (1), or subsections (1) and (2), the amount of the contributions for those additional units shall be as prescribed by section 31(1).

(6F) Nothing in section 24 shall read as limiting the amount of the contribution payable by a contributor under this section.

(7) Section 23 applies to this section.

Refund of contributions made under repealed provisions

59.(1) Where the aggregate of all amounts contributed prior to 7 July 1969 by a contributor by way of deduction from pay and salary to the police superannuation fund established under the repealed provisions exceeds the amount of the single premium, as determined by the actuary appointed pursuant to this Act and approved by the board, that is required on 7 July 1969 to provide units of benefits (including fractions of a unit) to the number that is equal to the difference (if any) between—

- (a) the number of units of benefits for which the contributor is required to contribute pursuant to 58(1); and
- (b) the number of units of benefits the amount that the contributor is required to contribute under section 58(3) would provide on 7 July 1969 according to the appropriate table of contributions in schedule 2;

the board shall pay to the contributor from the fund an amount equal to the difference between the said aggregate and the said amount of the single premium.

(2) If the amount a contributor is required to contribute to the fund under section 58(3) from 7 July 1969 provides, according to the appropriate table of contributions in schedule 2, the number of units of benefits for which the contributor is required to contribute pursuant to section 58(1) and no premium as specified in subsection (1) is required, the board shall pay to the contributor from the fund an amount equal to the aggregate of all amounts contributed prior to 7 July 1969 by the contributor by way of deduction from pay and salary to the police superannuation fund established under the repealed provisions.

(3) Save to the extent that the whole or any part thereof is paid to a

contributor from the fund pursuant to subsection (1) or (2), the aggregate of all amounts contributed prior to 7 July 1969 by a contributor by way of deduction from pay and salary to the police superannuation fund established under the repealed provisions shall be deemed to have been contributed to the fund by the contributor as a single premium towards the provision (as at 7 July 1969) of units of benefits to the number that is equal to the difference between—

- (a) the number of units of benefits for which the contributor is required to contribute pursuant to section 58(1); and
- (b) the number of units of benefits the amount that the contributor is required to contribute to the fund under section 58(3) would provide on 7 July 1969 according to the appropriate table of contributions in schedule 2.

Purchase of reserve units at single premium

60. A member of the police force entitled pursuant to section 59 to payment of any sum of money may not later than 31 July 1969 elect to apply the whole or any part of the sum to which he or she is so entitled in payment of the contributions by way of a single premium as determined by the board on the advice of the actuary appointed pursuant to this Act payable for such 1 or more reserve units of benefits under this Act as he or she, being entitled to contribute therefor under part 3, division 4, may elect to contribute.

Division 3—Persons in receipt of superannuation allowances etc. under the repealed provisions

Superannuation allowance

61.(1) The right and interest of a person in respect of superannuation allowance (including additional superannuation allowance (if any)) that became payable to him or her under the repealed provisions, or that having become payable under any Act mentioned in the said provisions was preserved or continued by those provisions, before 7 July 1969, are, to the extent subsisting immediately before that date, hereby preserved and continued on and from that date and accordingly payments as necessary

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shall be made from the fund.

(2) The rate of superannuation allowance (including additional superannuation allowance (if any)) payable to a person to whom subsection (1) applies shall be increased—

- (a) in the case of a person who retired from the police service before the commencement of the *Police Acts Amendment Act 1959*—by \$275 per annum; or
- (b) in the case of a person who retired from the police service after the commencement of the *Police Acts Amendment Act 1959*—by four-twenty-firsts.

(3) Every person to whom subsection (1) applies and who is in receipt of that allowance on the date of passing of this Act or who becomes entitled to that allowance after that date shall be deemed to have been entitled to payment from the appropriate fund of superannuation allowance (including additional superannuation allowance (if any)) under the repealed provisions at the rate thereof increased—

- (a) save in the case of a person who became entitled to that allowance after 30 December 1968, during the period commencing on 1 January 1968 or the date on which that person became entitled to that allowance where the person became entitled after the said 1 January whichever is later and ending on 30 December 1968—
 - (i) in the case of a person to whom subsection (2)(a) applies—by \$200 per annum; and
 - (ii) in the case of a person to whom subsection (2)(a) applies—by one-seventh; and
- (b) on and from 31 December 1968 or, in the case of a person who became entitled to that allowance after that date, on and from the date on which that person became so entitled, whichever is later and until 6 July 1969, as prescribed by subsection (2);

and accordingly to the extent necessary to give effect to this subsection, this Act shall operate and have effect retrospectively.

(4) Superannuation allowances (including additional superannuation allowances (if any)) payable pursuant to the provisions set out in schedule 3, column 3 that will be repealed on the coming into operation of section 3(1) may be paid on the passing of this Act at the increased rates

provided for by subsection (3) to persons entitled in accordance with that subsection to payment at the increased rates and to the extent necessary to give effect to this subsection, this section shall be deemed to come into operation on the passing of this Act.

Widows' pensions

62.(1) The right and interest of a person in respect of pension payable to the widow of—

- (a) a member of the police force who died before attaining the age of retirement; or
- (b) a retired member of the police force;

that became payable to the widow under the repealed provisions or that having become payable under any Act mentioned in the said provisions was preserved or continued by those provisions, prior to 7 July 1969, are, to the extent subsisting immediately before that date, hereby preserved and continued, on and from that date and accordingly payments as necessary shall be made from the fund.

(2) The rate of pension payable to a person to whom subsection (1) applies shall be increased—

- (a) in the case of a person who is—
 - (i) the widow of a member of the police force who died before the commencement of the *Police Acts Amendment Act 1959*; or
 - (ii) the widow of a retired member of the police force who retired from the police service before the commencement of the *Police Acts Amendment Act 1959*;by \$172 per annum; or
- (b) in the case of a person who is—
 - (i) the widow of a member of the police force who died after the commencement of the *Police Acts Amendment Act 1959*; or
 - (ii) the widow of a retired member of the police force who retired from the police service after the commencement of

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the *Police Acts Amendment Act 1959*;

by four-twenty-firsts.

(3) Every person to whom subsection (1) applies and who is in receipt of that pension on the date of passing of this Act or who becomes entitled to that pension after that date shall be entitled to payment from the appropriate fund of pension under the repealed provisions at the rate thereof increased—

- (a) save in the case of a person who became entitled to that pension after 30 December 1968, during the period commencing on 1 January 1968 or the date on which the person became entitled to that pension where the person became so entitled after the said 1 January whichever is later and ending on 30 December 1968—
 - (i) in the case of a person to whom subsection (2)(a) applies—by \$125 per annum; and
 - (ii) in the case of a person to whom subsection (2)(b) applies—by one-seventh; and
- (b) on and from 31 December 1968 or, in the case of a person who became entitled to that pension after that date, on and from the date on which the person became so entitled, whichever is later and until 6 July 1969, as prescribed by subsection (2);

and accordingly to the extent necessary to give effect to this subsection, this Act shall operate and have effect retrospectively.

(4) Pensions payable pursuant to the provisions set out in schedule 3, column 3 that will be repealed on the coming into operation of section 3(1) may be paid on the passing of this Act at the increased rates provided for by subsection (3) to persons entitled in accordance with that subsection to payment at the increased rates and to the extent necessary to give effect to this subsection, this section shall be deemed to come into operation on the passing of this Act.

Children's pensions

63.(1) The right and interest of a person in respect of pension or sum payable in respect of the child of—

- (a) a member of the police force who died before attaining the age of retirement; or

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(b) a retired member of the police service;

that became payable under the repealed provisions, or that having become payable under any Act mentioned in the said provisions was preserved or continued, under those provisions before 7 July 1969, are, to the extent subsisting immediately before that date hereby preserved and continued on and from that date and accordingly payments as necessary shall be made from the fund.

(2) The pension or sum payable in respect of a child to whom subsection (1) applies shall be increased at the rate of \$52 per annum and shall be deemed to have been so increased on and from 31 December 1968 and accordingly to the extent necessary to give effect to this subsection, this Act shall operate and have effect retrospectively.

(3) The pension or sum payable in respect of a child payable pursuant to the provisions set out in schedule 3, column 3 that will be repealed on the coming into operation of section 3(1) may be paid on and from 31 December 1968 at the increased rates provided for by subsection (2) to persons entitled in accordance with that subsection to payment at the increased rates and to the extent necessary to give effect to this subsection, this section shall be deemed to come into operation on the said 31 December.

(4) The pension or sum payable in respect of a child, to whom subsection (1) applies, on and from the commencement of the *Police Superannuation Acts Amendment Act 1977* shall be—

(a) where the widow of the person through whom the pension is derived is or was entitled to a widow's pension under section 62 and is living—at the rate of \$16 per fortnight adjusted in accordance with the cost of living adjustment provided for in section 65B from and including the first pay-period that occurs wholly in September 1977; and

(b) in any case other than a case to which paragraph (a) applies—at the rate of \$32 per fortnight adjusted in accordance with the cost of living adjustment provided for in section 65B from and including the first pay-period that occurs wholly in September 1977.

Pension to widow or child for ex-member dying after Act commences

64.(1) Upon the death of a person—

- (a) to whom section 61(1) applies; or
- (b) to whom section 68(1) applies and who dies without resuming employment before the person retires or is retired from the police service; or
- (c) to whom superannuation allowance has become payable pursuant to section 68(3);

on or after 7 July 1969, the widow or child of that person shall have a right or claim to payment of the pension or sums payable in respect of a widow or child under the repealed provisions that that widow or child would have had under those provision if this Act had not been passed and accordingly payments as necessary shall be made from the fund.

(2) The rate of pension payable to a widow to whom subsection (1) applies shall be increased—

- (a) in the case of a widow of a retired member of the police force who retired from the police service before the commencement of the *Police Acts Amendment Act 1959*—by \$172 per annum; or
- (b) in the case of a widow of a retired member of the police force who retired after the commencement of the *Police Acts Amendment Act 1959* or a person to whom section 68(1) applies who dies without resuming employment and before the member retires or is retired from the police service—by four-twenty-firsts.

(3) The rate of the pension or sum payable in respect of a child to whom subsection (1) applies shall be increased by \$52 per annum.

(4) Upon the death of a retired member of the police force, on or after 4 January 1971 who retired on or after 1 July 1961—

- (a) to whom section 61(1) applies; or
- (b) to whom section 68(3) applies; or
- (c) whose entitlement to receive superannuation allowance (including additional superannuation allowance (if any)) had increased or reduced as a result of an application under section 67A;

the member's widow, if the marriage to the member took place before the

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member's retirement, shall, in lieu of the right or claim to payment prescribed by subsection (1), be entitled to a pension of five-eighths of the superannuation allowance which such member was receiving or would have been entitled to receive, but for an application under section 67A, immediately prior to the member's death.

(5) The pension or sum payable in respect of a child to whom subsection (1) applies, on and from the commencement of the *Police Superannuation Acts Amendment Act 1977* shall be—

- (a) where the widow of the person through whom the pension is derived is or was entitled to a widow's pension under this section and is living—at the rate of \$16 per fortnight adjusted in accordance with the cost of living adjustment provided for in section 65B from and including the first pay-period that occurs wholly in September 1977; and
- (b) in any case other than a case to which paragraph (a) applies—at the rate of \$32 per fortnight adjusted in accordance with the cost of living adjustment provided for in section 65B from and including the first pay-period that occurs wholly in September 1977.

(6) Upon the death of a retired member of the police force on or after 29 August 1977, who retired on or after 1 April 1959—

- (a) to whom section 61(1) applies; or
- (b) to whom section 68(3) applies; or
- (c) whose entitlement to receive superannuation allowance (including additional superannuation allowance (if any)) had ceased or reduced as a result of an application under section 67A;

the member's widow, if the marriage took place before the member's retirement, shall, in lieu of the entitlement to pension prescribed by subsection (4), be entitled to a pension of 66.7% of the superannuation allowance which such member was receiving or would have been entitled to receive but for an application under section 67A, immediately prior to the member's death.

Savings

65. To the extent necessary to give operation and effect to this division, the provisions of the repealed provisions with respect to benefits thereunder referred to therein respectively as superannuation allowance, additional superannuation allowance, pension to the widow of a member or retired member of the police force and sums payable in respect of a child of such a member or retired member shall, notwithstanding the repeal thereof, be deemed to be in force.

Increases in rates of benefits

65A.(1) A person who is entitled to receive superannuation allowance (including additional superannuation allowance (if any)), pension payable to a widow of a member or retired member of the police force or pension or sum payable in respect of a child of such a member or retired member, as the case may be, under sections 61 to 65, is entitled to an increase in the rate thereof in accordance with this section.

(2) The increased rate of superannuation allowance, pension payable to a widow or pension or sum payable in respect of a child, as the case may be, payable to the persons in question at any time after the commencement of the *Police Superannuation Act Amendment Act 1970*, shall be the rate ascertained in accordance with the formula—

$$P (1 + .03T)$$

where—

“**P**” means the rate of allowance, pension or sum, as the case may be, prescribed in relation to that person by the provisions of this division (other than this section).

“**T**” means the number of periods each of 1 year that have elapsed between—

- (a) in the case of a person whose entitlement to receive the allowance, pension or sum, as the case may be, in question arose 1 year or more before the commencement of the *Police Superannuation Act Amendment Act 1970*—the date of that commencement;
- (b) in the case of a person whose entitlement to receive the allowance, pension or sum, as the case may be, in question arose before, but

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less than 1 year before, that commencement—the date on which the entitlement arose;

- (c) in the case of a person whose entitlement to receive the allowance, pension or sum, as the case may be, in question arises on or after that commencement—the date of the said commencement;

and the date on which occurs the time with respect to which the increased rate is to be ascertained, increased, where in the case in question the person to whom the benefit in question is payable has been continuously entitled to receive benefit under this Act since before 1 July 1973 and until the time at which the increase is to be ascertained, by 1 and, where in the case in question the person to whom the benefit in question is payable is a person to whom paragraph (b) relates, further increased by 1.

(3) A person entitled to receive superannuation allowance, pension payable to a widow or pension or sum payable in respect of a child, as the case may be, under this division is entitled to receive that allowance, pension or sum at the rate prescribed in relation to that person by the provisions of this division other than this section or at the increased rate as ascertained at the time in question in accordance with this section whichever is the greater.

(4) The board shall at such times and on such terms and conditions as may be agreed upon between the board and the Treasurer pay to the Treasurer out of income earned in any year from investments accrued to the fund in excess of an earning rate thereon of 7% per annum sums that, disregarding any sums attributable to interest on the sum outstanding, amount in the aggregate to two-sevenths, or, where the Treasurer determines a proportion for the purposes of the *Police Superannuation Act 1974*, section 49(1)(b), such other proportion, as determined by the Treasurer, that bears the same relativity to the proportion determined under the said section 49(1)(b) as two-sevenths bears to five-sevenths, of the sums paid to the fund by the Treasurer to make proper provision for the payment out of the fund of increases in the rate of allowance, pension or sum, as the case may be, prescribed by this section.

(5) This section shall not apply in relation to superannuation allowance, pension payable to a widow or pension or sum payable in respect of a child payable by virtue of this division entitlement to which arises on or after 1 July 1974 or so as to increase in respect of any period or part of a period,

occurring on or after 1 July 1974, the rate of any such allowance, pension or sum.

Adjustment of benefits

65B.(1) In this section—

“basic rate”, in relation to a benefit, means the rate at which the benefit was payable when it came into force.

“index” means the table described as the ‘Consumer Price Index Numbers—All Groups, Brisbane’ that is published by the Commonwealth Statistician under the authority of the *Census and Statistics Act 1905* (Cwlth).

“pay-period” means the period with respect to which the fortnightly or other periodic instalment of benefits to which this division applies is payable in pursuance of this Act.

“year”, save in subsection (3), means a year commencing on 1 August.

(2) Subject to this section, a superannuation allowance, pension payable to a widow, or pension or sum payable to a child payable by virtue of this division (a **“benefit”**) shall be adjusted by the board in each year in accordance with this section.

(3) The government statistician shall, as soon as practicable after 30 June 1974 and in each year thereafter, give to the Minister a notice specifying the percentage (expressed to a degree of accuracy of not more than 1 decimal place) by which the index for the quarter ended on that day is greater or less than the index for the same quarter in the immediately preceding year.

(4) On receipt of a notice under subsection (3), the Minister shall, by order—

- (a) declare the percentage by which benefits shall be adjusted (whether by way of increase or decrease) in the year commencing on 1 August next after the quarter firstmentioned in that subsection; or
- (b) if, by reason of the operation of subsection (9), no adjustment is to be made in respect of that year, declare that benefits shall not be adjusted in respect of that year.

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(5) A percentage declared under subsection (4)(a) in respect of any year shall be the same as the percentage specified in the notice given to the Minister under subsection (3).

(6) An adjustment of a benefit in respect of any year made under this section shall be made—

- (a) by increasing or as the case may require by decreasing, the rate at which immediately before the making of the adjustment, the benefit was payable by the percentage declared in respect of that year under subsection (4); and
- (b) so as to operate from and including the commencement of the first pay-period occurring wholly in the month of August in that year.

(7) The following provisions apply to and in relation to the first adjustment of a benefit pursuant to this section if at the time when the adjustment is to be made the benefit has been in force for less than 12 months; namely—

- (a) in the case of a benefit that comes into force after 1 July in any year—the first adjustment of that benefit shall be made so as to operate from and including the commencement of the first pay-period occurring wholly in the month of August in the second year after the year in which the benefit comes into force;
- (b) in the case of a benefit that comes into force on or before 1 July in any year—the first adjustment of that benefit shall be made so as to operate from and including the commencement of the first pay-period occurring wholly in the month of August in the year immediately following the year in which the benefit comes into force;
- (c) the fortnightly amount by which a benefit to which paragraph (b) applies is to be increased or decreased shall be calculated in accordance with the prescribed formula.

(8) For the purposes of subsection (7)(c), the prescribed formula is the formula—

$$V = A \times \frac{M}{12}$$

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where—

“**V**” means the fortnightly amount referred to in that paragraph.

“**A**” means the amount by which, but for the operation of that subsection, the benefit would have been increased or decreased.

“**M**” means the number of whole months from the day on which the benefit came into force until the following 31 July (both days inclusive).

(9) Except as provided in subsection (10), where the percentage specified in a notice under subsection (3) in respect of any year is less than 1% no adjustment of benefits shall be made in respect of that year.

(10) Where each of the percentages specified in a notice under subsection (3) in respect of any 2 or more successive years is less than 1% but those percentages are in the aggregate, equal to, or greater than 1% (whether by way of increase or decrease), benefits shall be adjusted in respect of the latest of those years as if the percentage declared in respect of that year were a percentage equal to that aggregate.

(11) Nothing in this section requires the rate of a benefit to be decreased below the basic rate and if, by reason of the making of an adjustment under this section, the rate of a benefit would be so decreased, that benefit shall, until it is next increased to a rate exceeding the basic rate by reason of the making of such an adjustment, be deemed to be payable at the basic rate.

(12) Where—

- (a) by reason solely of the operation of subsection (11), a benefit is being paid at the basic rate; and
- (b) an adjustment, by way of increase, is required to be made to the rate of that benefit in respect of any year;

that adjustment shall be made as if, immediately before the making of the adjustment, the benefit were payable at the rate at which, but for the operation of that subsection, it would have been payable.

(13) This section does not entitle a person to any increase in the rate of benefit in relation to any unit of benefit in respect of which an exemption has been granted by the board pursuant to section 27(3A).

Variation of entitlement to adjustment

65C.(1) Where in the opinion of the board a person in receipt of a benefit under this division would be prejudicially affected by an increase in his or her benefit under section 65B the board may determine—

- (a) that such person receive no increase in benefit under that section; or
- (b) that such person receive an increase in benefit less than that provided for by that section;

and the determination shall be given effect according to its terms notwithstanding that section.

(2) The board may revoke or vary a determination under subsection (1).

(2A) In the event of a revocation of a determination the amount of the benefit to which the determination related shall, as from the date of the revocation, be the same as if that determination had not been made.

(2B) In the event of a variation of a determination the amount of the benefit to which the determination relates shall, as from the date of the variation, be in accordance with the determination as so varied.

(3) Unless it is otherwise determined by the board, for the purpose of determining the rate of pension payable under section 64 all determinations made under subsection (1) and all variations made under subsection (2) shall be disregarded and the person in receipt of benefit shall be deemed to have been receiving, immediately before the person's death, the amount of benefit that would have been payable to the person had no such determination been made.

Incapacity beneficiaries when deemed on leave

66. Sections 52 to 54 apply to persons whose right and interest in respect of superannuation allowance (including additional superannuation allowance) which became payable to them under the repealed provisions on retirement by reason of bodily injury received in the execution of their duty or mental or bodily infirmity which totally and permanently incapacitated them for work pursuant to the *Police Act 1937*, section 37 or which having become so payable under any Act mentioned in the repealed provisions

were continued or preserved by those provisions are preserved and continued by section 61 of this Act.

Incapacity beneficiaries re-employed as members of the police force

67.(1) If any person whose right and interest in respect of superannuation allowance are preserved and continued by section 61 becomes a member of the police force, then the provisions applicable to members of the police force of this part shall apply to the person.

(2) For the purpose of so applying those provisions any reference therein to 7 July 1969, shall be read as referring to the date on which the person becomes a member of the police force.

Division 4—Incapacitated members of the police force

Incapacitated officers not to be contributors

68.(1) A member of the police force on sick leave of absence without salary by reason of incapacity immediately before 7 July 1969 shall not be required or permitted to contribute under this Act to the fund unless and until he or she resumes duty as such and accordingly division 2 shall apply subject to this section.

(2) For the purpose of so applying division 2 any reference to 7 July 1969, shall be read as a reference to the date on which the member of the police force resumes duty as such.

(3) If without resuming duty, a member of the police force to whom subsection (1) applies retires or is retired—

- (a) under the *Police Act 1937*, section 37 by reason of—
 - (i) bodily injury received in the execution of his or her duty; or
 - (ii) mental or bodily infirmity which totally and permanently incapacitates him or her for work; or
- (b) by reason of his or her attaining the age for retirement;

the member shall continue to have the right or claim to be paid superannuation allowance (including additional superannuation allowance

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(if any)) under the repealed provisions to the same extent that he or she would have had under those provisions if this Act had not been passed and accordingly payments as necessary shall be made from the fund.

(4) To the extent necessary to give operation and effect to subsection (3), the provisions of the repealed provisions with respect to superannuation allowance (including additional superannuation allowance, if any) thereunder shall notwithstanding the repeal thereof be deemed to be in force.

(5) The rate of superannuation allowance (including additional superannuation allowance (if any)) under the repealed provisions payable to a person to whom subsection (3) applies shall be increased by four-twenty-firsts.

Division 5—Medical certificates

When evidence of good health required

69. Notwithstanding anything in this Act or in any other Act—

- (a) a member of the police force to whom section 67 applies; or
- (b) a member of the police force to whom division 4 applies;

shall not be entitled or required or permitted to contribute under this Act to the fund unless and until he or she produces evidence of good health satisfactory to the board or is exempted from so doing by the board.

PART 6—MISCELLANEOUS

Limit of commutation or variation of benefits

70. Except as prescribed by this Act no commutation or other variation whatsoever of any benefit under this Act or of any superannuation allowance (including additional superannuation allowance (if any)), pension or sum payable in respect of a child under the repealed provisions the right where to is preserved and continued by this Act shall be permitted in any circumstances whatsoever.

Assignment of benefits

71. Subject to sections 71A and 72, benefits and payments under this Act and superannuation allowance (including additional superannuation allowance (if any)), pension or sum payable in respect of a child under the repealed provisions continued and preserved and payable by and under part 5 shall not be in any way assigned, charged, taken in execution, attached, or passed by operation of law or otherwise howsoever to any person other than the beneficiary or payee, nor shall any claim be set off against the same and any moneys payable out of the fund on the death of a member of the police force, beneficiary or payee shall not be assets for the payment of the person's debts or liabilities.

Recovery of overpayments

71A. Where a person has received a payment by way of pension, refund of contributions or a lump sum in any case in excess of the payment to which the person was entitled under this Act, the board—

- (a) may recover from that person in a court of competent jurisdiction as a debt due to the board the difference between the payment received by the person and the payment to which the person was entitled under this Act;
- (b) may deduct from moneys that may become payable under this Act to or in relation to that person the difference between the payment received by or in relation to the person and the payment to which the person or any person in relation to the person was entitled under this Act.

When fund charged with defalcations by contributors

72. If any contributor ceases employment as a member of the police force by reason of—

- (a) his or her dismissal from the police service in relation to misappropriation of moneys or other property; or
- (b) his or her retirement from the police service after a charge for an offence in relation to misappropriation of moneys or other property has been made against him or her and before the charge

has been disposed of according to law;
the amount—

- (c) of the moneys or value of the property; or
- (d) of any sum which, at the trial of the contributor upon a charge for such an offence, the court has ordered to be paid by him or her;

shall be a first charge upon any moneys payable from the fund by reason of such cessation of employment and may be deducted therefrom.

Acceptance of election outside prescribed period

73. Notwithstanding anything contained in this Act, where an application, election or notice under this Act has been or is made or given to the board before the commencement, or after the expiration, of the prescribed period, and the board is satisfied that—

- (a) hardship would accrue to a person or the person's dependants if the same were not recognised; and
- (b) in all the circumstances of the case it is desirable that the same should be recognised;

the board may recognise the application, election or notice, as the case may be, as if it had been made within the prescribed period.

Question as to incapacity etc. determined by board on medical practitioner's report

74. Whenever any question arises under this Act as to the incapacity of a contributor or other person who is in receipt of incapacity benefit, or as to whether in any case incapacity is due to wilful action on the part of the contributor or other person concerned for the purpose of obtaining incapacity benefit, the question shall be determined by the board (whether before or after the retirement of the contributor) upon consideration of a report from a medical practitioner or medical practitioners appointed by the board.

Requirements as respects medical examinations

75.(1) Notwithstanding anything to the contrary contained in this Act, where any person, member of the police force or contributor is required by or under this Act—

- (a) to be medically examined by a medical practitioner; or
- (b) to produce any medical evidence;

then a medical examination is to be made by, or, as the case requires, medical evidence is to be obtained from, such medical practitioner as the board may appoint in that behalf (whether by naming the medical practitioner or by reference to the holder for the time being of any office), and a report of the medical examination or, as the case may be, the medical evidence is to be furnished by the medical practitioner or holder of the office to the board or, if the board so specifies, then to the person or authority specified.

(2) Where permitted by this Act and without derogating from the board's discretion to accept or to refuse to accept the result of that further medical examination or that further medical evidence, the person, member of the police force or contributor may have a further medical examination made or, as the case requires, further medical evidence obtained from some other medical practitioner.

Barring of claims for compensation

78. No person shall be deemed to be entitled to any compensation by reason of any alteration in any prescribed amount of benefit or other payment or of any contribution under this Act, which may lawfully be made in consequence of any actuarial investigation or otherwise.

Fund to be exempt from taxation

79.(1) The income of the fund shall not be subject to any tax imposed by any law of this State.

(2) All contributions and moneys paid to the fund under this Act and all payments out of the fund on any account whatsoever shall be exempt from any charge or duty whatsoever for or in respect of any income tax, stamp

duty, probate or succession duty, or other tax or duty imposed by any law of this State.

Returns

79A.(1) The board may require a pensioner at any time to furnish such evidence of age as the board may consider sufficient and such other information as the board may require for the purposes of this Act.

(3) If a pensioner fails to comply with a requirement of the board under subsection (1) and does not offer to the board a reasonable excuse for his or her failure the board may suspend payment of the pension to him or her until such time as the board's requirement is complied with to its satisfaction.

(3A) Where payment of a pension is suspended under subsection (3) the pension shall not be payable in respect of the period of suspension.

(4) For the purposes of this section an excuse for failure by a pensioner to comply with a requirement of the board to the effect that he or she does not wish to furnish the evidence or information required or that furnishing the evidence or information required would prejudice the interests of the pensioner or other person under this Act shall not constitute a reasonable excuse.

(5) In this section—

“pensioner” means a person to whom a pension is payable under this Act.

Audit

80. The accounts of the board shall be audited by the auditor-general who shall have, with respect to such audit and accounts, all of the powers and authorities conferred on the auditor-general by the *Financial Administration and Audit Act 1977*.

Information to contributor

80A. The board is to supply in writing to each contributor—

- (a) after the close of each financial year; and

- (b) upon ceasing to be a member;

a statement containing such information as the board considers necessary or desirable to give that contributor reasonable knowledge of that contributor's entitlement from the fund.

Regulation making power

81.(1) The Governor in Council may make regulations under this Act.

(2) A regulation may be made about any of the following matters—

- (a) for contributors or persons who have retired because of incapacity—
 - (i) the cancellation or suspension of incapacity benefits or other payments; and
 - (ii) conditions about the resumption of payments of contribution and the making of additional units of benefit on re-employment;
- (b) if a member of the police force may make an election and this Act does not state the time within which it may be made—the time within which it must be made and the conditions on which it may be made;
- (c) the conduct of the business of the board, the procedure at meetings, and the powers and duties of the chairperson;
- (d) how benefits are paid;
- (e) how accounts are kept;
- (f) the duties of the manager and other officers appointed under this Act;
- (g) payments by contributors absent on leave without salary;
- (h) the rates of contributions payable;
- (i) the amounts of annuity benefit, incapacity benefit and assurance benefit payable;
- (j) the amounts of an allowance, pension or other amount payable under the repealed provisions;

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- (k) the surrender values of an allowance, pension or other amount payable under the repealed provisions;
- (l) whether a contributor or other person receiving an allowance, pension or other amount payable under the repealed provisions has been, is or may become a contributor.

(3) A regulation may create offences and prescribe penalties of not more than 2 penalty units for each offence.

(4) To ensure the fund is, or continues to be, a complying superannuation fund under the *Superannuation Industry (Supervision) Act 1993* (Cwlth), a regulation may change the application of this Act to the fund.

(5) For subsection (4), a regulation may be given retrospective operation.

(6) A regulation made under subsection (4) expires 1 year after it is made.

Board may approve forms

82. The board may approve forms for use under this Act.

SCHEDULE 1**SCALE OF UNITS OF BENEFITS**

section 24

Column 1 Fortnightly salary		Column 2 No. of units of annuity, incapacity, and (males only) assurance benefits respectively	Column 3 Fortnightly amount of benefits		
Exceeding	Not exceeding		Annuity	Incapacity	Assurance
\$	\$		\$	\$	\$
..	12.20	2	7.68	7.68	5.12
12.20	17.00	3	11.52	11.52	7.68
17.00	21.80	4	15.36	15.36	10.24
21.80	26.70	5	19.20	19.20	12.80
26.70	31.50	6	23.04	23.04	15.36
31.50	36.30	7	26.88	26.88	17.92
36.30	41.10	8	30.72	30.72	20.48
41.10	46.00	9	34.56	34.56	23.04
46.00	50.80	10	38.40	38.40	25.60
50.80	55.60	11	42.24	42.24	28.16
55.60	60.50	12	46.08	46.08	30.72
60.50	65.30	13	49.92	49.92	33.28
65.30	70.10	14	53.76	53.76	35.84
70.10	74.90	15	57.60	57.60	38.40
74.90	79.80	16	61.44	61.44	40.96
79.80	84.60	17	65.28	65.28	43.52
84.60	89.40	18	69.12	69.12	46.08
89.40	94.30	19	72.96	72.96	48.64
94.30	99.10	20	76.80	76.80	51.20
99.10	106.30	21	80.64	80.64	53.76
106.30	113.50	22	84.48	84.48	56.32
113.50	120.70	23	88.32	88.32	58.88
120.70	127.90	24	92.16	92.16	61.44
127.90	135.10	25	96.00	96.00	64.00
135.10	142.30	26	99.84	99.84	66.56
142.30	149.50	27	103.68	103.68	69.12

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SCHEDULE 1 (continued)

149.50	156.70	28	107.52	107.52	71.68
156.70	163.90	29	111.36	111.36	74.24
163.90	171.10	30	115.20	115.20	76.80
171.10	178.30	31	119.04	119.04	79.36
178.30	185.50	32	122.88	122.88	81.92
185.50	192.70	33	126.72	126.72	84.48
192.70	199.90	34	130.56	130.56	87.04
199.90	207.10	35	134.40	134.40	89.60
207.10	214.30	36	138.24	138.24	92.16
214.30	221.50	37	142.08	142.08	94.72
221.50	228.70	38	145.92	145.92	97.28
228.70	235.90	39	149.76	149.76	99.84
235.90	243.10	40	153.60	153.60	102.40
243.10	250.30	41	157.44	157.44	104.96
250.30	257.50	42	161.28	161.28	107.52
257.50	264.70	43	165.12	165.12	110.08
264.70	271.90	44	168.96	168.96	112.64
271.90	279.10	45	172.80	172.80	115.20
279.10	286.30	46	176.64	176.64	117.76
286.30	293.50	47	180.48	180.48	120.32
293.50	300.70	48	184.32	184.32	122.88
300.70	307.90	49	188.16	188.16	125.44
307.90	315.10	50	192.00	192.00	128.00
315.10	322.30	51	195.84	195.84	130.56
322.30	329.50	52	199.68	199.68	133.12
329.50	336.70	53	203.52	203.52	135.68
336.70	343.90	54	207.36	207.36	138.24
343.90	351.10	55	211.20	211.20	140.80
351.10	358.30	56	215.04	215.04	143.36
358.30	365.50	57	218.88	218.88	145.92
365.50	372.70	58	222.72	222.72	148.48
372.70	379.90	59	226.56	226.56	151.04
379.90	386.40	60	230.40	230.40	153.60
386.40	392.80	61	234.24	234.24	156.16
392.80	399.20	62	238.08	238.08	158.72
399.20	405.60	63	241.92	241.92	161.28
405.60	412.00	64	245.76	245.76	163.84
412.00	418.40	65	249.60	249.60	166.40
418.40	424.80	66	253.44	253.44	168.96
424.80	431.10	67	257.28	257.28	171.52
431.10	437.40	68	261.12	261.12	174.08
437.40	443.80	69	264.96	264.96	176.64

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SCHEDULE 1 (continued)

443.80	450.20	70	268.80	268.80	179.20
450.20	..	$71 + A^*$	$\$3.84 \times$	$\$3.84 \times$	$\$2.56 \times$
			$(71 + A^*)$	$(71 + A^*)$	$(71 + A^*)$

*A denotes the number of times (disregarding any fraction less than 1) by which the fortnightly salary of the contributor exceeds the sum of \$450.20 by the sum of \$6.38.

SCHEDULE 1A**SCALE OF UNITS OF BENEFITS**

section 58

Column 1 Fortnightly salary		Column 2 No. of units of annuity, incapacity, and (males only) assurance benefits respectively	Column 3 Fortnightly amount of benefits		
Exceeding	Not exceeding		Annuity	Incapacity	Assurance
\$	\$		\$	\$	\$
..	12.20	2	7.68	7.68	5.12
12.20	17.00	3	11.52	11.52	7.68
17.00	21.80	4	15.36	15.36	10.24
21.80	26.70	5	19.20	19.20	12.80
26.70	31.50	6	23.04	23.04	15.36
31.50	36.30	7	26.88	26.88	17.92
36.30	41.10	8	30.72	30.72	20.48
41.10	46.00	9	34.56	34.56	23.04
46.00	50.80	10	38.40	38.40	25.60
50.80	55.60	11	42.24	42.24	28.16
55.60	60.50	12	46.08	46.08	30.72
60.50	65.30	13	49.92	49.92	33.28
65.30	70.10	14	53.76	53.76	35.84
70.10	74.90	15	57.60	57.60	38.40
74.90	79.80	16	61.44	61.44	40.96
79.80	84.60	17	65.28	65.28	43.52
84.60	89.40	18	69.12	69.12	46.08
89.40	94.30	19	72.96	72.96	48.64
94.30	99.10	20	76.80	76.80	51.20
99.10	108.80	21	80.64	80.64	53.76
108.80	118.40	22	84.48	84.48	56.32
118.40	128.10	23	88.32	88.32	58.88
128.10	137.70	24	92.16	92.16	61.44
137.70	147.40	25	96.00	96.00	64.00
147.40	157.00	26	99.84	99.84	66.56
157.00	166.70	27	103.68	103.68	69.12

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SCHEDULE 1A (continued)

166.70	176.40	28	107.52	107.52	71.68
176.40	186.00	29	111.36	111.36	74.24
186.00	195.70	30	115.20	115.20	76.80
195.70	205.30	31	119.04	119.04	79.36
205.30	215.00	32	122.88	122.88	81.92
215.00	224.70	33	126.72	126.72	84.48
224.70	234.30	34	130.56	130.56	87.04
234.30	244.00	35	134.40	134.40	89.60
244.00	253.60	36	138.24	138.24	92.16
253.60	263.60	37	142.08	142.08	94.72
263.30	273.00	38	145.92	145.92	97.28
273.00	282.60	39	149.76	149.76	99.84
282.60	292.30	40	153.60	153.60	102.40
292.30	301.90	41	157.44	157.44	104.96
301.90	311.60	42	161.28	161.28	107.52
311.60	321.30	43	165.12	165.12	110.08
321.30	330.90	44	168.96	168.96	112.64
330.90	340.60	45	172.80	172.80	115.20
340.60	350.20	46	176.64	176.64	117.76
350.20	359.90	47	180.48	180.48	120.32
359.90	369.60	48	184.32	184.32	122.88
369.60	379.20	49	188.16	188.16	125.44
379.20	388.90	50	192.00	192.00	128.00
388.90	398.50	51	195.84	195.84	130.56
398.50	408.20	52	199.68	199.68	133.12
408.20	417.80	53	203.52	203.52	135.68
417.80	..	54	207.36	207.36	138.24

SCHEDULE 2
PART 1—MALE CONTRIBUTORS*Division 1—Rates of contribution to be paid fortnightly for units of benefit effected at ages not over 55 1/2 years*

Age at nearest birthday when contribution for unit commences	Per unit of annuity benefit	Per unit of incapacity benefit	Per unit of assurance benefit	
			1st, 2nd, 3rd and 4th units	5th and each subsequent unit
	\$	\$	\$	\$
15	0.10	0.02	0.05	0.04
16	0.10	0.02	0.05	0.04
17	0.11	0.02	0.05	0.04
18	0.11	0.02	0.05	0.04
19	0.12	0.02	0.05	0.04
20	0.13	0.02	0.06	0.05
21	0.14	0.02	0.06	0.05
22	0.14	0.02	0.06	0.05
23	0.15	0.02	0.06	0.05
24	0.16	0.02	0.07	0.06
25	0.17	0.02	0.07	0.06
26	0.18	0.02	0.08	0.06
27	0.19	0.02	0.09	0.07
28	0.21	0.02	0.09	0.07
29	0.22	0.03	0.09	0.07
30	0.23	0.03	0.10	0.08
31	0.25	0.03	0.10	0.08
32	0.27	0.03	0.11	0.09
33	0.29	0.03	0.11	0.09
34	0.31	0.03	0.12	0.10
35	0.33	0.03	0.12	0.10
36	0.35	0.03	0.13	0.11
37	0.38	0.03	0.14	0.12

Police Superannuation Act 1968

SCHEDULE 2 (continued)

38	0.41	0.04	0.15	0.13
39	0.44	0.04	0.16	0.13
40	0.48	0.04	0.17	0.14
41	0.52	0.04	0.18	0.15
42	0.57	0.04	0.20	0.17
43	0.62	0.04	0.21	0.18
44	0.67	0.05	0.22	0.19
45	0.74	0.05	0.24	0.21
46	0.82	0.05	0.25	0.22
47	0.91	0.05	0.27	0.24
48	1.01	0.05	0.30	0.27
49	1.14	0.06	0.33	0.30
50	1.29	0.06	0.36	0.33
51	1.47	0.06	0.41	0.37
52	1.70	0.07	0.45	0.41
53	2.00	0.07	0.51	0.47
54	2.41	0.07	0.59	0.55
55	2.97	0.08	0.71	0.66

Division 2—Rates of contribution to be paid fortnightly for units of benefit effected at ages over 55½ years

Age to nearest month when contribution for unit commences	Maximum number of contributions payable	Per unit of annuity benefit	Per unit of incapacity benefit	Per unit of assurance benefit		
				1st, 2nd, 3rd, and 4th units	5th and each subsequent unit	
		\$	\$	\$	\$	
55	6	117	3.36	0.08	0.80	0.75
55	7	115	3.42	0.08	0.81	0.76
55	8	113	3.49	0.08	0.82	0.77
55	9	110	3.59	0.08	0.84	0.78
55	10	108	3.66	0.08	0.85	0.79
55	11	106	3.74	0.08	0.86	0.80
56	0	104	3.82	0.08	0.87	0.82

Police Superannuation Act 1968

SCHEDULE 2 (continued)

56	1	102	3.90	0.08	0.89	0.84
56	2	100	3.98	0.08	0.90	0.85
56	3	97	4.11	0.08	0.93	0.88
56	4	95	4.20	0.08	0.95	0.89
56	5	93	4.30	0.08	0.97	0.91
56	6	91	4.41	0.08	0.99	0.93
56	7	89	4.52	0.08	1.01	0.95
56	8	86	4.69	0.08	1.04	0.98
56	9	84	4.82	0.09	1.06	1.01
56	10	82	4.95	0.09	1.09	1.03
56	11	80	5.09	0.09	1.11	1.05
57	0	78	5.23	0.09	1.14	1.08
57	1	76	5.39	0.09	1.17	1.11
57	2	73	5.63	0.09	1.22	1.15
57	3	71	5.80	0.09	1.25	1.18
57	4	69	5.99	0.09	1.29	1.22
57	5	67	6.18	0.09	1.32	1.25
57	6	65	6.38	0.09	1.36	1.29
57	7	63	6.60	0.09	1.41	1.33
57	8	60	6.94	0.09	1.48	1.40
57	9	58	7.20	0.09	1.53	1.45
57	10	56	7.47	0.09	1.58	1.50
57	11	54	7.76	0.09	1.64	1.55
58	0	52	8.07	0.09	1.70	1.61
58	1	50	8.43	0.09	1.77	1.67
58	2	47	9.00	0.09	1.87	1.78
58	3	45	9.43	0.09	1.95	1.85
58	4	43	9.90	0.09	2.04	1.94
58	5	41	10.41	0.09	2.14	2.03
58	6	39	10.97	0.09	2.24	2.13
58	7	36	11.90	0.09	2.43	2.30
58	8	34	12.62	0.09	2.56	2.44
58	9	32	13.44	0.10	2.72	2.59
58	10	30	14.36	0.10	2.90	2.75
58	11	28	15.41	0.10	3.10	2.95
59	0	26	16.61	0.10	3.33	3.17
59	1	23	18.72	0.09	3.74	3.56
59	2	21	20.43	0.08	4.07	3.87
59	3	19	22.51	0.07	4.46	4.25
59	4	17	25.08	0.07	4.95	4.72
59	5	15	28.33	0.06	5.57	5.32
59	6	13	32.58	0.05	6.38	6.09
59	7	10	42.22	0.04	8.24	7.87

Police Superannuation Act 1968

SCHEDULE 2 (continued)

59	8	8	52.60	0.04	10.22	9.77
59	9	6	69.91	0.03	13.53	12.94
59	10	4	104.52	0.02	20.15	19.27
59	11	2	208.34	0.01	40.00	38.27
60	0	1	415.30	..	79.40	76.00

PART 2—FEMALE CONTRIBUTORS*Division 1—Rates of contribution to be paid fortnightly for units of benefit effected at ages not over 55¹/₂ years*

Age at nearest birthday when contribution for unit commences	Per unit of annuity benefit	Per unit of incapacity benefit
	\$	\$
15	0.11	0.02
16	0.12	0.02
17	0.12	0.02
18	0.13	0.02
19	0.14	0.02
20	0.15	0.02
21	0.15	0.02
22	0.16	0.02
23	0.17	0.02
24	0.18	0.02
25	0.20	0.03
26	0.21	0.03
27	0.22	0.03
28	0.24	0.03
29	0.25	0.03
30	0.27	0.03
31	0.28	0.03
32	0.30	0.03
33	0.33	0.03
34	0.35	0.04
35	0.37	0.04

Police Superannuation Act 1968

SCHEDULE 2 (continued)

36	0.40	0.04
37	0.43	0.04
38	0.46	0.04
39	0.50	0.04
40	0.54	0.04
41	0.59	0.05
42	0.64	0.05
43	0.70	0.05
44	0.76	0.05
45	0.84	0.05
46	0.93	0.06
47	1.03	0.06
48	1.14	0.06
49	1.28	0.07
50	1.45	0.07
51	1.66	0.07
52	1.92	0.07
53	2.26	0.08
54	2.71	0.08
55	3.34	0.08

Division 2—Rates of contribution to be paid fortnightly for units of benefit effected at ages over 55½ years

Age to nearest month when contribution for unit commences	Maximum number of contributions payable	Per unit of annuity benefit	Per unit of incapacity benefit	
		\$	\$	
55	6	117	3.78	0.08
55	7	115	3.85	0.08
55	8	113	3.92	0.08
55	9	110	4.03	0.08
55	10	108	4.11	0.08
55	11	106	4.20	0.08
56	0	104	4.29	0.08
56	1	102	4.38	0.08
56	2	100	4.47	0.08

Police Superannuation Act 1968

SCHEDULE 2 (continued)

56	3	97	4.61	0.08
56	4	95	4.71	0.09
56	5	93	4.83	0.09
56	6	91	4.95	0.09
56	7	89	5.08	0.09
56	8	86	5.27	0.09
56	9	84	5.41	0.09
56	10	82	5.56	0.09
56	11	80	5.71	0.09
57	0	78	5.87	0.09
57	1	76	6.04	0.09
57	2	73	6.30	0.09
57	3	71	6.49	0.09
57	4	69	6.69	0.09
57	5	67	6.90	0.09
57	6	65	7.13	0.09
57	7	63	7.37	0.09
57	8	60	7.76	0.09
57	9	58	8.05	0.09
57	10	56	8.36	0.09
57	11	54	8.69	0.09
58	0	52	9.04	0.09
58	1	50	9.44	0.09
58	2	47	10.08	0.09
58	3	45	10.56	0.09
58	4	43	11.08	0.09
58	5	41	11.65	0.09
58	6	39	12.27	0.09
58	7	36	13.31	0.09
58	8	34	14.12	0.09
58	9	32	15.03	0.09
58	10	30	16.06	0.09
58	11	28	17.23	0.09
59	0	26	18.57	0.09
59	1	23	20.93	0.09
59	2	21	22.86	0.08
59	3	19	25.19	0.07
59	4	17	28.07	0.06
59	5	15	31.72	0.06
59	6	13	36.49	0.05
59	7	10	47.29	0.04
59	8	8	58.93	0.03
59	9	6	78.34	0.03

SCHEDULE 2 (continued)

59	10	4	117.16	0.02
59	11	2	233.61	0.01
60	0	1	465.80	..

SCHEDULE 2A
PART 1—MALE CONTRIBUTORS*Division 1—Rates of contribution to be paid fortnightly for units of benefit effected at ages not over 55½ years*

Age at nearest birthday when contribution for unit commences	Per unit of annuity benefit	Per unit of incapacity benefit	Per unit of assurance benefit	
			1st, 2nd, 3rd and 4th units	5th and each subsequent unit
	\$	\$	\$	\$
15	0.10	0.02	0.05	0.04
16	0.10	0.02	0.05	0.04
17	0.11	0.02	0.06	0.05
18	0.12	0.02	0.06	0.05
19	0.13	0.02	0.06	0.05
20	0.13	0.02	0.06	0.05
21	0.14	0.02	0.07	0.06
22	0.15	0.02	0.07	0.06
23	0.16	0.02	0.07	0.06
24	0.17	0.02	0.08	0.07
25	0.18	0.02	0.09	0.07
26	0.19	0.02	0.10	0.08
27	0.21	0.02	0.10	0.08
28	0.22	0.02	0.10	0.08
29	0.24	0.03	0.11	0.09
30	0.25	0.03	0.11	0.09
31	0.27	0.03	0.12	0.10
32	0.29	0.03	0.13	0.11
33	0.31	0.03	0.13	0.11
34	0.34	0.03	0.14	0.12
35	0.36	0.03	0.15	0.13
36	0.39	0.03	0.16	0.14
37	0.42	0.03	0.18	0.15
38	0.46	0.04	0.19	0.16
39	0.49	0.04	0.20	0.17

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SCHEDULE 2A (continued)

40	0.54	0.04	0.21	0.18
41	0.59	0.04	0.22	0.19
42	0.64	0.04	0.24	0.21
43	0.70	0.04	0.25	0.22
44	0.77	0.05	0.27	0.24
45	0.85	0.05	0.29	0.26
46	0.94	0.05	0.32	0.29
47	1.04	0.05	0.34	0.31
48	1.17	0.05	0.37	0.34
49	1.31	0.06	0.42	0.38
50	1.49	0.06	0.46	0.42
51	1.71	0.06	0.51	0.47
52	1.99	0.07	0.58	0.54
53	2.35	0.07	0.66	0.62
54	2.82	0.07	0.76	0.72
55	3.49	0.08	0.92	0.87

Division 2—Rates of contribution to be paid fortnightly for units of benefit effected at ages over 55½ years

Age to nearest month when contribution for unit commences	Maximum number of contributions payable	Per unit of annuity benefit	Per unit of incapacity benefit	Per unit of assurance benefit		
				1st, 2nd, 3rd and 4th units	5th and each subsequent unit	
		\$	\$	\$	\$	
55	6	117	3.94	0.08	1.02	0.97
55	7	115	4.02	0.08	1.04	0.98
55	8	113	4.11	0.08	1.06	1.00
55	9	110	4.23	0.08	1.09	1.03
55	10	108	4.32	0.08	1.11	1.05
55	11	106	4.41	0.08	1.13	1.07
56	0	104	4.51	0.08	1.15	1.09
56	1	102	4.61	0.08	1.17	1.11
56	2	100	4.71	0.08	1.20	1.13
56	3	97	4.87	0.08	1.23	1.17
56	4	95	4.99	0.08	1.26	1.20

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SCHEDULE 2A (continued)

56	5	93	5.11	0.08	1.28	1.22
56	6	91	5.23	0.08	1.31	1.25
56	7	89	5.36	0.08	1.34	1.28
56	8	86	5.56	0.08	1.39	1.32
56	9	84	5.71	0.09	1.42	1.35
56	10	82	5.86	0.09	1.46	1.39
56	11	80	6.02	0.09	1.49	1.42
57	0	78	6.19	0.09	1.53	1.46
57	1	76	6.37	0.09	1.57	1.50
57	2	73	6.65	0.09	1.63	1.56
57	3	71	6.85	0.09	1.68	1.60
57	4	69	7.07	0.09	1.72	1.65
57	5	67	7.30	0.09	1.77	1.70
57	6	65	7.55	0.09	1.83	1.75
57	7	63	7.81	0.09	1.88	1.80
57	8	60	8.22	0.09	1.97	1.89
57	9	58	8.52	0.09	2.04	1.96
57	10	56	8.85	0.09	2.11	2.03
57	11	54	9.20	0.09	2.19	2.10
58	0	52	9.58	0.09	2.27	2.18
58	1	50	9.99	0.09	2.36	2.27
58	2	47	10.65	0.09	2.51	2.41
58	3	45	11.15	0.09	2.62	2.52
58	4	43	11.70	0.09	2.74	2.63
58	5	41	12.30	0.09	2.87	2.76
58	6	39	12.97	0.09	3.01	2.90
58	7	36	14.08	0.09	3.26	3.14
58	8	34	14.95	0.09	3.45	3.32
58	9	32	15.92	0.10	3.66	3.53
58	10	30	17.02	0.10	3.91	3.76
58	11	28	18.29	0.10	4.18	4.03
59	0	26	19.74	0.10	4.50	4.34
59	1	23	22.25	0.09	5.06	4.88
59	2	21	24.30	0.08	5.51	5.31
59	3	19	26.78	0.07	6.05	5.84
59	4	17	29.84	0.07	6.72	6.49
59	5	15	33.72	0.06	7.57	7.31
59	6	13	38.79	0.05	8.68	8.39
59	7	10	50.28	0.04	11.22	10.84
59	8	8	62.66	0.04	13.93	13.47

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SCHEDULE 2A (continued)

59	9	6	83.30	0.03	18.46	17.85
59	10	4	124.57	0.02	27.52	26.62
59	11	2	248.40	0.01	54.70	52.92
60	0	1	495.30	..	108.70	105.20

PART 2—FEMALE CONTRIBUTORS*Division 1—Rates of contribution to be paid fortnightly for units of benefit effected at ages not over 55¹/₂ years*

Age at nearest birthday when contribution for unit commences	Per unit of annuity benefit	Per unit of incapacity benefit
	\$	\$
15	0.12	0.02
16	0.12	0.02
17	0.13	0.02
18	0.14	0.02
19	0.15	0.02
20	0.16	0.02
21	0.17	0.02
22	0.18	0.02
23	0.19	0.02
24	0.20	0.02
25	0.21	0.03
26	0.23	0.03
27	0.24	0.03
28	0.26	0.03
29	0.28	0.03
30	0.29	0.03
31	0.32	0.03
32	0.34	0.03
33	0.36	0.03
34	0.39	0.04
35	0.42	0.04

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SCHEDULE 2A (continued)

36	0.45	0.04
37	0.49	0.04
38	0.53	0.04
39	0.57	0.04
40	0.62	0.04
41	0.68	0.05
42	0.74	0.05
43	0.81	0.05
44	0.89	0.05
45	0.98	0.05
46	1.08	0.06
47	1.20	0.06
48	1.34	0.06
49	1.51	0.07
50	1.72	0.07
51	1.97	0.07
52	2.28	0.07
53	2.69	0.08
54	3.24	0.08
55	4.00	0.08

Division 2—Rates of contribution to be paid fortnightly for units of benefit effected at ages over 55½ years

Age to nearest month when contribution for unit commences	Maximum number of contributions payable	Per unit of annuity benefit	Per unit of incapacity benefit	
		\$	\$	
55	6	117	4.51	0.08
55	7	115	4.60	0.08
55	8	113	4.69	0.08
55	9	110	4.83	0.08
55	10	108	4.94	0.08
55	11	106	5.04	0.08
56	0	104	5.15	0.08
56	1	102	5.26	0.08

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SCHEDULE 2A (continued)

56	2	100	5.38	0.08
56	3	97	5.56	0.08
56	4	95	5.69	0.09
56	5	93	5.83	0.09
56	6	91	5.97	0.09
56	7	89	6.12	0.09
56	8	86	6.35	0.09
56	9	84	6.52	0.09
56	10	82	6.69	0.09
56	11	80	6.88	0.09
57	0	78	7.07	0.09
57	1	76	7.27	0.09
57	2	73	7.59	0.09
57	3	71	7.82	0.09
57	4	69	8.07	0.09
57	5	67	8.33	0.09
57	6	65	8.61	0.09
57	7	63	8.91	0.09
57	8	60	9.37	0.09
57	9	58	9.72	0.09
57	10	56	10.09	0.09
57	11	54	10.49	0.09
58	0	52	10.92	0.09
58	1	50	11.38	0.09
58	2	47	12.14	0.09
58	3	45	12.71	0.09
58	4	43	13.34	0.09
58	5	41	14.02	0.09
58	6	39	14.78	0.09
58	7	36	16.05	0.09
58	8	34	17.03	0.09
58	9	32	18.14	0.09
58	10	30	19.40	0.09
58	11	28	20.83	0.09
59	0	26	22.49	0.09
59	1	23	25.35	0.09
59	2	21	27.69	0.08
59	3	19	30.52	0.07
59	4	17	34.02	0.06
59	5	15	38.45	0.06

SCHEDULE 2A (continued)

59	6	13	44.24	0.05
59	7	10	57.35	0.04
59	8	8	71.48	0.03
59	9	6	95.04	0.03
59	10	4	142.16	0.02
59	11	2	283.51	0.01
60	0	1	565.40	..

SCHEDULE 4**VALUE OF A UNIT OF ASSURANCE FOR
CONTRIBUTORS WHO DIE BEFORE TURNING 55**

section 42

Contributor's age nearest birthday at date of death	Value
	\$
Up to 25	468
26	481
27	494
28	508
29	521
30	534
31	548
32	561
33	574
34	588
35	601
36	614
37	628
38	641
39	655
40	668
41	681
42	695
43	708
44	721
45	735
46	748
47	761
48	775
49-55	784

SCHEDULE 4C**VALUE OF A UNIT OF ASSURANCE FOR
CONTRIBUTORS WHO DIE ON OR AFTER
TURNING 55 BUT BEFORE TURNING 66**

section 42

Contributor's age in years and complete months at date of death			Value	Contributor's age in years and complete months at date of death			Value
Years	Months	\$		Years	Months	\$	
55	0	785		58	0	854	
	1	787			1	856	
	2	789			2	858	
	3	791			3	860	
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	5	794			5	864	
	6	796			6	866	
	7	798			7	868	
	8	800			8	870	
	9	802			9	872	
	10	804			10	874	
	11	806			11	876	
56	0	808		59	0	878	
	1	810			1	880	
	2	812			2	882	
	3	814			3	884	
	4	816			4	885	
	5	818			5	887	
	6	820			6	889	
	7	822			7	891	
	8	823			8	893	
	9	825			9	895	
	10	827			10	897	
	11	829			11	899	
57	0	831					

SCHEDULE 4C (continued)

1	833
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3	837
4	839
5	841
6	843
7	845
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9	849
10	851
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SCHEDULE 4F**FACTOR FOR WIDOWS OF FORMER MEMBERS**

section 42

Widow's age nearest birthday at date of death of former member	Factor
Up to 24	401
25 to 29	468
30 to 34	534
35 to 39	601
40 to 59	668
60 to 64	601
65 to 69	534
70 to 74	468
75 to 79	401
80 to 82	334
83 to 85	284
86 to 88	250
89 to 91	217
92 to 94	184
95 to 97	150
98 to 100	117

ENDNOTES

1 Index to endnotes

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 3 March 1997. Future amendments of the Police Superannuation Act 1968 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

AIA	=	Acts Interpretation Act 1954	(prev)	=	previously
amd	=	amended	proc	=	proclamation
ch	=	chapter	prov	=	provision
def	=	definition	pt	=	part
div	=	division	pubd	=	published
exp	=	expires/expired	R[X]	=	Reprint No.[X]
gaz	=	gazette	RA	=	Reprints Act 1992
hdg	=	heading	reloc	=	relocated
ins	=	inserted	renum	=	renumbered
lap	=	lapsed	rep	=	repealed
notfd	=	notified	s	=	section
om	=	omitted	sch	=	schedule
o in c	=	order in council	sdiv	=	subdivision
p	=	page	SIA	=	Statutory Instruments Act 1992
para	=	paragraph	SL	=	subordinate legislation
prec	=	preceding	sub	=	substituted
pres	=	present	unnum	=	unnumbered
prev	=	previous			

4 Table of earlier reprints

TABLE OF EARLIER REPRINTS

[If a reprint number includes an arabic letter, the reprint was released in unauthorised, electronic form only.]

Reprint No.	Amendments included	Reprint date
1	to Act No. 11 of 1993	21 September 1994
2	to Act No. 58 of 1995	31 January 1996

5 Tables in earlier reprints

TABLES IN EARLIER REPRINTS

Name of table	Reprint No.
Corrected minor errors	1
Changed names and titles	1, 2
Obsolete and redundant provisions	1, 2
Renumbered provisions	1

6 List of legislation

Police Superannuation Act 1968 No. 58

date of assent 24 December 1968
commenced 7 July 1969 (see s 1(2))

as amended by—

Police Act and Another Act Amendment Act 1970 No. 36 pt 3

date of assent 18 December 1970
ss 8–11 and 14 commenced 18 January 1971 (proc pubd gaz 16 January 1971
p 120)
remaining provisions commenced on date of assent

Police Superannuation Act Amendment Act 1970 No. 37

date of assent 18 December 1970
s 4 commenced 1 January 1971 (see s 4(2))
remaining provisions commenced 4 January 1971 (see s 2)

Police Act Amendment Act 1971 No. 57 s 7

date of assent 2 December 1971
commenced 2 December 1971 (see Police Act Amendment Act 1972 No. 20
s 2)

Police Superannuation Act 1974 No. 53 s 70 sch

date of assent 27 September 1974

s 70(1) (but only in so far as it amends ss 42, 44, 51A and 65A) and

s 70(4)–(8) commenced on date of assent

remaining provisions commenced 1 January 1975 (see s 1(2))

Police Superannuation Acts Amendment Act 1975 No. 47 pt 3

date of assent 9 October 1975

commenced on date of assent

Police Act and Another Act Amendment Act 1977 No. 16 pt 3

date of assent 14 April 1977

commenced on date of assent

Police Superannuation Acts Amendment Act 1977 No. 34 pt 3

date of assent 19 September 1977

commenced 29 August 1977 (see s 3)

Police Superannuation Acts Amendment Act 1979 No. 60 pt 3

date of assent 18 December 1979

commenced 1 January 1980 (see s 2)

Superannuation Acts Amendment Act 1984 No. 14 pt 5

date of assent 27 February 1984

ss 114–116 commenced 29 August 1977 (see s 2(3))

remaining provisions commenced on date of assent (see s 2(1))

**Superannuation (Public Employees Portability and Acts Amendment) Act 1985
No. 35 pt 6**

date of assent 17 April 1985

commenced 14 May 1985 (proc pubd gaz 4 May 1985 p 307)

Superannuation Acts Amendment Act 1987 No. 27 pt 6

date of assent 23 April 1987

commenced on date of assent

Superannuation Acts Amendment Act 1988 No. 45 pt 5

date of assent 3 May 1988

commenced on date of assent

Statute Law (Miscellaneous Provisions) Act 1989 No. 103 s 3 sch

date of assent 25 October 1989

commenced on date of assent

Superannuation Acts (Miscellaneous Amendments) Act 1990 No. 23 pt 5

date of assent 13 June 1990

commenced 14 June 1990 (proc pubd gaz 14 June 1990 p 833)

Superannuation (Miscellaneous Acts) Amendment Act 1991 No. 11 pt 5

date of assent 15 April 1991

s 5.1 commenced on date of assent (see s 1.2(1))

remaining provisions commenced 11 May 1991 (proc pubd gaz 4 May 1991
p 73)

Superannuation Legislation Amendment Act 1993 No. 11 pts 1, 3

date of assent 28 May 1993
 commenced on date of assent

Superannuation Legislation Amendment Act 1995 No. 27 pts 1, 5 s 17 sch 1

date of assent 14 June 1995
 ss 1–2 commenced on date of assent
 s 19 commenced 14 February 1997 (1997 SL No. 20)
 remaining provisions commenced 18 August 1995 (1995 SL No. 229)

Superannuation Legislation Amendment Act (No. 2) 1995 No. 53 pts 1, 3

date of assent 22 November 1995
 commenced on date of assent

Statute Law Revision Act (No. 2) 1995 No. 58 ss 1–2, 4 sch 1

date of assent 28 November 1995
 commenced on date of assent

7 List of annotations**Short title**

s 1 amd R2 (see RA s 37)

Parts of Act

s 2 amd 1970 No. 37 s 3
 om R1 (see RA s 36)

Interpretation

prov hdg sub 1987 No. 27 s 73(a)

s 4 amd 1977 No. 34 s 23(b); 1984 No. 14 s 99(b); 1987 No. 27 s 73(b)
 def “**age for retirement**” amd 1970 No. 36 s 24(1)(a), (3); 1985 No. 35
 s 51(a)
 sub 1995 No. 27 s 18
 def “**board**” sub 1974 No. 53 s 70(1) sch
 def “**child**” amd 1977 No. 34 s 23(a); 1984 No. 14 s 99(a)(i)
 def “**commencement of this Act**” om R2 (see RA s 39)
 def “**Division**” om R1 (see RA s 39)
 def “**fund**” sub 1974 No. 53 s 70(1) sch
 def “**manager**” sub 1974 No. 53 s 70(1) sch
 def “**medical practitioner**” om 1995 No. 53 s 5
 def “**member of the police force**” amd 1970 No. 36 s 24(1)(b), (6), (8);
 1977 No. 16 s 11; 1979 No. 60 s 22(a)
 sub 1984 No. 14 s 99(a)(ii)
 amd 1989 No. 103 s 3 sch
 sub 1990 No. 23 s 5.2(a)
 amd 1995 No. 58 s 4 sch 1
 def “**Minister**” amd 1979 No. 60 s 22(b)
 om R1 (see RA s 39)
 def “**net earning rate of the fund**” ins 1990 No. 23 s 5.2(b)
 sub 1991 No. 11 s 5.2

def “**Part**” om R1 (see RA s 39)
 def “**salary**” amd 1985 No. 35 s 51(b)
 sub 1990 No. 23 s 5.2(c)
 def “**Surrender value**” om 1974 No. 53 s 70(1) sch
 def “**the 1974 Act**” ins 1985 No. 35 s 51(c)

Administration

s 5 om 1995 No. 27 s 17 sch 1

Police Superannuation board

s 6 om 1974 No. 53 s 70(2)

Board to be a body corporate

s 7 om 1974 No. 53 s 70(2)

Chairman of board

s 8 om 1974 No. 53 s 70(2)

Filling of casual vacancies

s 9 om 1974 No. 53 s 70(2)

Temporary appointments

s 10 om 1974 No. 53 s 70(2)

Vacation of office

s 11 om 1974 No. 53 s 70(2)

Remuneration

s 12 om 1974 No. 53 s 70(2)

Manager of the Fund

s 13 om 1974 No. 53 s 70(2)

Proceedings of the Board

s 14 om 1974 No. 53 s 70(2)

Expense of administration

s 15 om 1974 No. 53 s 70(2)

Reports by board

s 16 om 1974 No. 53 s 70(2)

Appointment of officers

s 17 om 1974 No. 53 s 70(2)

Fund

s 18 amd 1970 No. 37 s 4(1)
 om 1974 No. 53 s 70(2)

Quinquennial investigation by an actuary

s 19 om 1974 No. 53 s 70(2)

Disposal of surplus disclosed by investigation

s 20 om 1974 No. 53 s 70(2)

Power to declare bonus additions

s 21 amd 1974 No. 53 s 70(1) sch

Commencement of contributions

s 22 amd 1974 No. 53 s 70(1) sch; 1977 No. 34 s 24; 1979 No. 60 s 23; 1987 No. 27 s 74; 1990 No. 23 s 5.3; 1993 No. 11 s 7

Scale of units of annuity, incapacity and assurance benefits

s 24 amd 1970 No. 37 s 5

Contributions by members of police force whose age for retirement is 62 or 65 years

s 25 sub 1985 No. 35 s 52
om 1995 No. 27 s 17 sch 1

Power to board to exempt etc. from contributing

s 27 amd 1970 No. 37 s 6; 1974 No. 53 s 70(1) sch; 1975 No. 47 s 14; 1990 No. 23 s 5.4

Member reduced in salary

s 28 amd 1974 No. 53 s 70(1) sch; 1987 No. 27 s 75; 1990 No. 23 s 5.5

Period for which contributions are to continue

s 30 amd 1970 No. 37 s 7; 1977 No. 34 s 25; 1979 No. 60 s 24; 1984 No. 14 s 100; 1987 No. 27 s 76; 1993 No. 11 s 8; 1995 No. 27 s 17 sch 1

Refund of excess contributions

s 30A ins 1977 No. 34 s 26

Contributions according to scale graduated by age at commencement

s 31 amd 1970 No. 37 s 8; 1974 No. 53 s 70(1) sch; 1995 No. 27 s 17 sch

Reduction in contributors' contribution in 1988

s 31A ins 1988 No. 45 s 32

Contribution for reserve units

s 32 amd 1970 No. 37 s 9; 1995 No. 27 s 17 sch 1

Contributor may discontinue contribution for reserve units

s 34 amd 1974 No. 53 s 70(1) sch; 1987 No. 27 s 77; 1990 No. 23 s 5.6

Benefits payable on reserve units

s 35 sub 1970 No. 37 s 10; 1974 No. 53 s 70(1) sch

Payment of lump sum on ceasing to contribute

s 35A ins 1970 No. 37 s 10
amd 1974 No. 53 s 70(1) sch; 1979 No. 60 s 25; 1987 No. 27 s 78; 1990 No. 23 s 5.7

Amount of contribution by the Crown

s 36 amd 1974 No. 53 s 70(1) sch; 1995 No. 27 s 17 sch 1

When entitlement to annuity benefit accrues

s 37 amd 1975 No. 47 s 15; 1979 No. 60 s 26; 1984 No. 14 s 101; 1995 No. 27 s 17 sch 1

Units of annuity benefit

s 38 amd 1974 No. 53 s 70(1) sch; 1975 No. 47 s 16; 1977 No. 34 s 27; 1979 No. 60 s 27; 1985 No. 35 s 53; 1995 No. 27 s 17 sch 1

When entitlement to incapacity benefit accrues

s 39 amd 1974 No. 53 s 70(1) sch; 1984 No. 14 s 102; 1990 No. 23 s 5.8

Units of incapacity benefit

s 40 amd 1974 No. 53 s 70(1) sch; 1977 No. 34 s 28; 1984 No. 14 s 103

Application to commute incapacity benefits

s 40A ins 1984 No. 14 s 104

Division 3—Assurance benefit

div hdg sub 1985 No. 35 s 54

Entitlement to assurance benefit

s 41 amd 1970 No. 37 s 11; 1975 No. 47 s 17; 1984 No. 14 s 105
sub 1985 No. 35 s 52
amd 1987 No. 27 s 79; 1989 No. 103 s 3 sch; 1995 No. 27 s 17 sch 1

Units of assurance benefit

s 42 amd 1970 No. 37 s 12; 1974 No. 53 s 70(1) sch; 1975 No. 47 s 18; 1977
No. 34 s 29; 1979 No. 60 s 28; 1984 No. 14 s 106
sub 1985 No. 35 s 52
amd 1995 No. 27 s 17 sch 1

Extent of assurance benefit

s 42A ins 1970 No. 37 s 13
sub 1985 No. 35 s 52

Widow's right to substitute pension for assurance benefit

s 42B ins 1984 No. 14 s 107
sub 1985 No. 35 s 52
amd 1995 No. 27 s 17 sch 1

Children entitled to additional assurance benefit

s 43 amd 1970 No. 37 s 14; 1977 No. 34 s 30; 1984 No. 14 s 108

Amount of additional assurance benefit

s 44 amd 1974 No. 53 s 70(1) sch; 1975 No. 47 s 19; 1977 No. 34 s 31; 1984
No. 14 s 109; 1987 No. 27 s 80

Endowment payment in lieu of units of assurance benefit

s 45 amd 1970 No. 37 s 15; 1974 No. 53 s 70(1) sch; 1975 No. 47 s 20; 1979
No. 60 s 29
sub 1984 No. 14 s 110

Refunds of annuity benefit contributions

s 46 amd 1974 No. 53 s 70(1) sch; 1975 No. 47 s 21; 1977 No. 34 s 32; 1979
No. 60 s 30; 1987 No. 27 s 81; 1990 No. 23 s 5.9

Refunds of incapacity benefit contributions

s 46A ins 1974 No. 53 s 70(3)
amd 1975 No. 47 s 22; 1987 No. 27 s 82; 1990 No. 23 s 5.10

Refund of assurance benefit contributions

- s 47** amd 1974 No. 53 s 70(1) sch; 1975 No. 47 s 23
 sub 1987 No. 27 s 83
 amd 1990 No. 23 s 5.11

Division 5A—Commutation of annuity benefits

- div hdg** ins 1970 No. 37 s 16

Application to commute

- s 47A** ins 1970 No. 37 s 16
 amd 1975 No. 47 s 24; 1979 No. 60 s 31

Persons not entitled to commute

- s 47B** ins 1970 No. 37 s 16
 amd 1975 No. 47 s 25; 1995 No. 27 s 17 sch 1

Ascertainment of lump sum payable

- s 47C** ins 1970 No. 37 s 16
 amd 1975 No. 47 s 26; 1979 No. 60 s 32; 1987 No. 27 s 84

Right to prepay contributions

- s 48** amd 1975 No. 47 s 27

Benefits payable for life except in case of children

- s 49** amd 1970 No. 37 s 17

Increases in rates of benefit

- s 51A** ins 1970 No. 37 s 18
 amd 1974 No. 53 s 70(1) sch; 1977 No. 34 s 33; 1979 No. 60 s 33

Adjustment of benefits

- s 51B** ins 1974 No. 53 s 70(4)
 amd 1977 No. 34 s 34; 1984 No. 14 s 111

Adjustment of benefits where entitlement follows a former entitlement

- s 51C** ins 1974 No. 53 s 70(4)
 amd 1977 No. 34 s 35

Variation of entitlement to adjustment

- s 51D** ins 1984 No. 14 s 112

Proof of continued incapacity

- s 52** amd 1984 No. 14 s 113

Incapacity beneficiary restored to health may be recalled to service

- s 53** amd 1974 No. 53 s 70(1) sch; 1979 No. 60 s 34; 1990 No. 23 s 5.12

Contribution by retired incapacity beneficiaries upon re-employment

- s 54** amd 1970 No. 37 s 19

Postponement of payment of refunds

- s 55** sub 1988 No. 45 s 33
 amd 1990 No. 23 s 5.13; 1991 No. 11 s 5.3

Division 7—Elections to surrender potential widows' entitlements of pre-1984 members and married widows' entitlements

div hdg ins 1995 No. 53 s 6
exp 22 November 1996 (see s 56F)

Definitions for div 7

s 56 prev s 56 om 1971 No. 57 s 7(1)
pres s 56 ins 1995 No. 53 s 6
exp 22 November 1996 (see s 56F)

Election to surrender potential widows' entitlement

s 56A ins 1995 No. 53 s 6
exp 22 November 1996 (see s 56F)

Election to surrender married widow's entitlement

s 56B ins 1995 No. 53 s 6
exp 22 November 1996 (see s 56F)

Making of election to surrender

s 56C ins 1995 No. 53 s 6
exp 22 November 1996 (see s 56F)

Effect of surrender

s 56D ins 1995 No. 53 s 6
exp 22 November 1996 (see s 56F)

Application of Acts Interpretation Act 1954, s 20A, to division

s 56E ins 1995 No. 53 s 6
exp 22 November 1996 (see s 56F)

Expiry of division

s 56F ins 1995 No. 53 s 6
exp 22 November 1996 (see s 56F)

Contributions for benefits by members of the police force

s 58 amd 1970 No. 37 s 20; 1995 No. 27 s 17 sch 1

Refund of contributions made under repealed provisions

s 59 amd 1995 No. 27 s 17 sch 1

Children's pensions

s 63 amd 1984 No. 14 s 114

Pension to widow or child for ex-member dying after Act commences

s 64 amd 1984 No. 14 ss 115–116; 1993 No. 11 s 9

Increases in rates of benefits

s 65A ins 1970 No. 37 s 21
amd 1974 No. 53 s 70(1) sch; 1977 No. 34 s 36; 1979 No. 60 s 35

Adjustment of benefits

s 65B ins 1974 No. 53 s 70(5)
amd 1977 No. 34 s 37; 1984 No. 14 s 117

Variation of entitlement to adjustment

s 65C ins 1984 No. 14 s 118

Division 3A—Commutation of superannuation allowance

div hdg ins 1970 No. 37 s 22
om 1995 No. 27 s 17 sch 1

Application to commute

s 67A ins 1970 No. 37 s 22
om 1995 No. 27 s 17 sch 1

Ascertainment of lump sum payable

s 67B ins 1970 No. 37 s 22
om 1995 No. 27 s 17 sch 1

Assignment of benefits

s 71 amd 1977 No. 34 s 38

Recovery of overpayments

s 71A ins 1977 No. 34 s 39

Settlement of disputes

s 76 om 1995 No. 27 s 19

Unclaimed moneys

s 77 om 1974 No. 53 s 70(2)

Returns

s 79A ins 1984 No. 14 s 119
amd 1995 No. 27 s 17 sch 1

Audit

s 80 amd 1979 No. 60 s 36

Information to contributor

s 80A ins 1990 No. 23 s 5.14
amd R1 (see RA s 37)

Mandatory commutation

s 80B ins 1991 No. 11 s 5.4
om 1995 No. 27 s 20

Regulation making power

s 81 sub 1995 No. 27 s 20

Board may approve forms

s 82 prev s 82 om 1993 No. 11 s 10
pres s 82 ins 1995 No. 27 s 20

SCHEDULE 1—SCALE OF UNITS OF BENEFITS

prev sch 1 renum as sch 1A 1970 No. 37 s 23
pres sch 1 ins 1970 No. 37 s 24
sub 1977 No. 34 s 40

SCHEDULE 1A—SCALE OF UNITS OF BENEFITS

pres sch 1A (prev sch 1) renum 1970 No. 37 s 23
sub 1977 No. 34 s 40

SCHEDULE 2

amd 1984 No. 14 s 120

SCHEDULE 2A

ins 1970 No. 37 s 25

SCHEDULE 3

om R1 (see RA s 40)

SCHEDULE 4—VALUE OF A UNIT OF ASSURANCE FOR CONTRIBUTORS WHO DIE BEFORE TURNING 55**sch hdg** amd 1987 No. 27 s 85**sch 4** ins 1985 No. 35 s 56
sub 1995 No. 27 s 17 sch 1**SCHEDULE 4A—VALUE PER UNIT OF ASSURANCE IN RESPECT OF CONTRIBUTORS WHOSE AGE FOR RETIREMENT IS 62 AND WHO DIE BEFORE AGE 57****sch hdg** amd 1987 No. 27 s 85**sch 4A** ins 1985 No. 35 s 56
om 1995 No. 27 s 17 sch 1**SCHEDULE 4B—VALUE PER UNIT OF ASSURANCE IN RESPECT OF CONTRIBUTORS WHOSE AGE FOR RETIREMENT IS 65 AND WHO DIE BEFORE AGE 60****sch hdg** amd 1987 No. 27 s 85**sch 4B** ins 1985 No. 35 s 56
om 1995 No. 27 s 17 sch 1**SCHEDULE 4C—VALUE OF A UNIT OF ASSURANCE FOR CONTRIBUTORS WHO DIE ON OR AFTER TURNING 55 BUT BEFORE TURNING 66****sch hdg** amd 1987 No. 27 s 85**sch 4C** ins 1985 No. 35 s 56
sub 1995 No. 27 s 17 sch 1**SCHEDULE 4D—VALUE PER UNIT OF ASSURANCE IN RESPECT OF CONTRIBUTORS WHOSE AGE FOR RETIREMENT IS 62 AND WHO DIE AT AGE 57 OR BETWEEN AGES 57 AND 62****sch hdg** amd 1987 No. 27 s 85**sch 4D** ins 1985 No. 35 s 56
om 1995 No. 27 s 17 sch 1**SCHEDULE 4E—VALUE PER UNIT OF ASSURANCE IN RESPECT OF CONTRIBUTORS WHOSE AGE FOR RETIREMENT IS 65 AND WHO DIE AT AGE 60 OR BETWEEN AGES 60 AND 65****sch hdg** amd 1987 No. 27 s 85**sch 4E** ins 1985 No. 35 s 56
om 1995 No. 27 s 17 sch 1**SCHEDULE 4F—FACTOR FOR WIDOWS OF FORMER MEMBERS**

ins 1985 No. 35 s 56

8 Transitional and savings provisions

Superannuation (Public Employees Portability and Acts Amendment) Act 1985 No. 35 s 55 provides—

Preservation of existing entitlements

55. Entitlements that have arisen under the Principal Act shall continue to be governed by the Principal Act as if sections 41 to 42B of that Act had not been repealed by this Act and, in addition, in the application of section 42B of that Act to any such entitlement, as if the following subsection had been added to section 42B:—

‘(5) Where an entitlement to a widow’s assurance benefit had by reason of the death of a contributor or pensioner has ceased after the commencement of the *Superannuation Acts Amendment Act 1984* and revived as prescribed by section 41, this section does not apply in respect of the entitlement, upon its revival, derived through the same contributor or pensioner.’.