



Queensland

# **Superannuation (State Public Sector) Amendment of Deed Regulation (No. 4) 2009**

## **Subordinate Legislation 2009 No. 196**

made under the

*Superannuation (State Public Sector) Act 1990*

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## 1 Short title

This regulation may be cited as the *Superannuation (State Public Sector) Amendment of Deed Regulation (No. 4) 2009*.

## 2 Deed amended

This regulation amends the *Superannuation (State Public Sector) Deed 1990*.

## 3 Amendment of s 4 (Definitions)

Section 4—

*insert*—

‘**child** see section 5A.

*Note*—

This definition does not apply for chapter 7 in the circumstances mentioned in section 280AA(1).’.

## 4 Insertion of new s 5A

Chapter 1, part 1—

*insert*—

### ‘5A Meaning of **child**

- ‘(1) A **child**, in relation to a person, includes—
  - (a) an adopted child, a stepchild or an exnuptial child of the person; and
  - (b) a child of the person’s spouse; and
  - (c) a child of the person under the *Family Law Act 1975*.
- ‘(2) However, for the operation of a beneficial provision, a child of a person is a child under this deed only if—
  - (a) the child is under 18 years; or
  - (b) the child is under 25 years and, in the opinion of the board, is receiving full-time education at a school, college or university; or

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- (c) the child, in the opinion of the board, has a disability at the relevant time the beneficial provision applies in relation to the person.
- ‘(3) In this section—

***beneficial provision*** means a provision of this deed that provides for a benefit for a child.

***disability*** see the *Disability Services Act 2006*, section 11.

***relevant time***, a beneficial provision applies in relation to a person, means the earliest time at which the provision would provide for a benefit to a child, of the person, who is under 18 years.

*Example*—

If a provision provided for the payment of a benefit to a person’s child at the death of the person, the relevant time for the provision would be at the death of the person and the person’s child with a disability would need to have the disability at the death of the person to be a child under this deed.’.

## 5 Insertion of new s 19A

Chapter 1, part 3—

*insert*—

### ‘19A Obligations if the fund is terminated

- ‘(1) This section applies, despite any other provision of this deed, if the fund is terminated.
- ‘(2) The board must—
- (a) decide the day (the ***date of termination***) the fund is terminated; and
  - (b) nominate another fund (the ***successor fund***) which the board is satisfied will confer on members equivalent rights to the rights the members have under this deed in relation to entitlements to benefits; and
  - (c) enter into a written agreement with the trustee of the successor fund agreeing that the successor fund will confer on members equivalent rights to the rights the

members have under this deed in relation to entitlements to benefits; and

- (d) give written notice to all members stating the following—
  - (i) the fund is terminated;
  - (ii) the reasons the fund was terminated;
  - (iii) the details of the benefits and contributions under the successor fund, including matters relating to continuity of existing insurance cover for members;
  - (iv) the details of the operation of the successor fund, including matters relating to claims, made after the date of termination, relating to events happening before the date of termination; and
- (e) pay all outstanding expenses of the fund and make provision for any future expenses; and
- (f) determine an amount, on the advice of the actuary, which is equal to the actuarial value of all defined benefit members' defined benefits at the date of termination; and
- (g) transfer the assets of the fund to the successor fund; and
- (h) produce, and audit, a final set of financial statements.

- '(3) For section 29(1)(a) of the Act, a contribution to the fund by the Crown must be paid by the Treasurer and be equal to the total of the following amounts—

- (a) an amount equal to the amount determined by the board under subsection (2)(f) less—
  - (i) any share of the defined benefits satisfied by contributions already paid by the Crown; and
  - (ii) any share of the defined benefits satisfied by contributions already paid by the defined benefit members to whom the benefits are payable and accumulated interest on the contributions;

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- (b) an amount equal to the tax liability payable in relation to the amount mentioned in paragraph (a).

‘(4) In this section—

***accumulated interest***, on contributions paid by a defined benefit member, means interest credited to the member’s account under the deed that is attributable to the amount of the contributions.

***defined benefit members*** means members in a defined benefit category under this deed.

***defined benefits*** means benefits payable under this deed to defined benefit members.’.

## **6 Amendment of s 32 (Definitions for ch 2)**

Section 32, definition *child*—

*omit.*

## **7 Amendment of s 120 (Children entitled to additional assurance benefit)**

(1) Section 120(1), ‘an eligible child’—

*omit, insert—*

‘a child under this deed’.

(2) Section 120(4)—

*omit.*

## **8 Amendment of s 130 (Benefits payable for life except in case of children)**

Section 130(2), ‘an eligible child’—

*omit, insert—*

‘a child under this deed’.

**9      Amendment of s 155 (Voluntary contribution for annuity benefit or further annuity benefit)**

Section 155(8)—

*omit.*

**10     Amendment of s 165 (Interpretation)**

Section 165(1), definition *child to whom this chapter does not apply*—

*omit.*

**11     Amendment of s 188 (Child's pension—when payable)**

Section 188(2)(i) to (j)—

*omit.*

**12     Amendment of s 189 (Commencement and cessation of children's pensions)**

(1) Section 189(1)(a), '16'—

*omit, insert*—

'18'.

(2) Section 189—

*insert*—

'(2A) In the case of a child with a disability, the child's pension commences on the date of the day following the event by virtue of which it becomes payable as provided in section 188 and ceases to be payable on—

(a) the child no longer having the disability; or

(b) the death of the child;

whichever first happens.'

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**13      Amendment of s 191 (Refund of contributions)**

Section 191(15)—

*omit.*

**14      Amendment of s 215 (Interpretation)**

Section 215(1), definition *child*—

*omit.*

**15      Amendment of s 243 (Children entitled to additional assurance benefit)**

(1)    Section 243(1), ‘an eligible child’—

*omit, insert*—

‘a child under this deed’.

(2)    Section 243(4)—

*omit.*

**16      Amendment of s 253 (Benefits payable for life except in case of children)**

Section 253(2), ‘an eligible child’—

*omit, insert*—

‘a child under this deed’.

**17      Amendment of s 280 (Interpretation)**

Section 280(1), definition *child to whom this chapter does not apply*—

*omit.*

**18      Amendment of s 280AA (Meaning of *child* for ch 7—before discrimination law commencement)**

(1)    Section 280AA(2), ‘In’—

*omit, insert—*

‘Despite section 4, definition *child*, in’.

- (2) Section 280AA(2), definition *child*, ‘a contributor’—

*omit, insert—*

‘the contributor’.

- (3) Section 280AA(2), definition *child*, paragraph (b)(i), ‘a pensioner’—

*omit, insert—*

‘the pensioner’.

**19 Omission of s 280AB (Meaning of *child* for ch 7—from discrimination law commencement)**

Section 280AB—

*omit.*

**20 Amendment of s 296 (Child’s pension—when payable)**

Section 296(2)(i) to (j)—

*omit.*

**21 Amendment of s 297 (Commencement and cessation of children’s pensions)**

- (1) Section 297(1)(a), ‘16’—

*omit, insert—*

‘18’.

- (2) Section 297—

*insert—*

- ‘(2A) In the case of a child with a disability, the child’s pension commences on the date of the day following the event by virtue of which it becomes payable as provided in section 188 and ceases to be payable on—

- (a) the child no longer having the disability; or

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(b) the death of the child;  
whichever first happens.'

## **22 Amendment of s 350 (Payments to children)**

- (1) Section 350(1), 'under the age of 16, or where the trustees are satisfied that he or she is or they are receiving full-time education at a school, college or university 25 years,'—  
*omit.*
  - (2) Section 350(7)(b)—  
*omit, insert—*  
'(b) while the child is a child under this deed.'
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### **ENDNOTES**

- 1 Consented to by the Board of Trustees of the State Public Sector Superannuation Scheme on 27 August 2009.
- 2 Made by the Governor in Council on 17 September 2009.
- 3 Notified in the gazette on 18 September 2009.
- 4 Laid before the Legislative Assembly on . . .
- 5 The administering agency is the Treasury Department.

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