



Queensland

# **Superannuation (State Public Sector) Amendment of Deed Regulation (No. 1) 2006**

**Subordinate Legislation 2006 No. 87**

made under the

*Superannuation (State Public Sector) Act 1990*

## **Contents**

---

		Page
1	Short title .....	2
2	Commencement .....	2
3	Approval of amendments of deed .....	2
<b>Schedule</b>	<b>Amendments of Superannuation (State Public Sector) Deed 1990</b> .....	<b>3</b>

## **1 Short title**

This regulation may be cited as the *Superannuation (State Public Sector) Amendment of Deed Regulation (No. 1) 2006*.

## **2 Commencement**

- (1) The following provisions are taken to have commenced on 17 December 2004—
  - (a) section 3, to the extent it applies to the schedule, amendments 1 (to the extent it inserts new definition *new Legislative Assembly member*), 2, 7, 8, 17, 20, 21 and 28;
  - (b) the schedule, amendments 1 (to the extent it inserts new definition *new Legislative Assembly member*), 2, 7, 8, 17, 20, 21 and 28.
- (2) The following provisions are taken to have commenced on 9 August 2005—
  - (a) section 3, to the extent it applies to the schedule, amendment 13;
  - (b) the schedule, amendment 13.
- (3) The schedule, amendments 18 and 19 commence on 1 October 2006.
- (4) The schedule, amendments 1 (to the extent it inserts new definition *non-casual employee*), 6, 14, 15, 25 to 27 and 30 to 49 commence on 1 July 2006.

## **3 Approval of amendments of deed**

This regulation approves the amendments of the *Superannuation (State Public Sector) Deed 1990* stated in the schedule.

## **Schedule**

# **Amendments of Superannuation (State Public Sector) Deed 1990**

section 3

### **1 Section 4—**

*insert—*

*‘new Legislative Assembly member* means a member of the Legislative Assembly to whom the *Parliamentary Contributory Superannuation Act 1970* does not apply.

*non-casual employee* means an employee other than a casual employee.’.

### **2 Section 22(6)—**

*insert—*

‘(c) the following contributions made in relation to a new Legislative Assembly member who receives an additional salary under the *Parliament of Queensland Act 2001*, section 112—

- (i) employer contributions made under section 72 for the member and employer contributions made for the member’s membership in the standard defined benefit category;
- (ii) member contributions made by the member under sections 35 and 71A.’.

### **3 Section 27(2) and (3)—**

*renumber* as section 27(4) and (5).

### **4 Section 27—**

*insert—*

### Schedule (continued)

- ‘(2) Also, subsection (3) applies if—
- (a) on the application of an employed member, an amount (the *transfer amount*) has been transferred under section 76H into the accumulation account of the member’s spouse; and
  - (b) the member later stops being an employed member.
- ‘(3) The board may pay all or part of the transfer amount to another superannuation or pension scheme or fund, or a similar scheme or fund.’.

## 5 Insertion of new ch 1, pt 7B

Chapter 1—

*insert—*

### ‘Part 7B Transition to retirement pension

#### ‘29H Definitions for pt 7B

‘In this part—

***1999 cashable amount***, for a member, means the amount that is the 1999 cashable amount for the member under the chapter for the category to which the member belongs.

***component***—

- (a) of a member’s accumulation account, means each of the following—
  - (i) 1999 cashable amount;
  - (ii) unrestricted non-preserved amount;
  - (iii) preserved amount; and
- (b) of a member’s defined benefit amount, means each of the following—
  - (i) 1999 cashable amount;

### Schedule (continued)

(ii) preserved amount.

***defined benefit amount***, for a member in the standard defined benefit category, means the amount that would be payable from the fund to the member as a defined benefit member.

***eligible member*** see section 29I.

***non-commutable allocated pension*** has the meaning given by the *Superannuation Industry (Supervision) Regulations 1994* (Cwlth), regulation 6.01(2).

***preservation cashing condition***—

- (a) for a member of an accumulation category—see section 68; and
- (b) for a member of the standard defined benefit category—see section 32.

***preserved amount***, for a member, means the amount that is the member's preserved amount for the scheme under the chapter for the category to which the member belongs.

***transition to retirement pension*** means a non-commutable allocated pension that is offered by the fund under the scheme.

***unrestricted non-preserved amount***, for a member, means any amount in the member's accumulation account that is not the member's—

- (a) 1999 cashable amount; or
- (b) preserved amount.

### **'29I Eligibility to start a transition to retirement pension**

'A member is eligible to start a transition to retirement pension (an ***eligible member***) if—

- (a) the member belongs to either or both of the following—
  - (i) an accumulation category;
  - (ii) the standard defined benefit category; and
- (b) the member has reached preservation age; and

### Schedule (continued)

- (c) a preservation cashing condition for the member has not happened.

#### **‘29J Election to start a transition to retirement pension**

- ‘(1) An eligible member may elect to start a transition to retirement pension.
- ‘(2) The election must—
  - (a) be made, in writing, to the board; and
  - (b) state—
    - (i) whether the funds for the pension are to come from the member’s accumulation account or defined benefit amount or both; and
    - (ii) the amount or percentage of the member’s accumulation account or defined benefit amount that is to be used; and
    - (iii) if more than 1 component of the member’s accumulation account or defined benefit amount is to be used—the components to be used and the amount or percentage of each component to be used.
- ‘(3) An amount or percentage mentioned in subsection (2)(b)(ii) can not include an amount paid to the eligible member’s accumulation account under section 72(1) or (2) if the member is an employed member in the basic accumulation category and also a member in the State 72 or police 74 category.

#### **‘29K Membership of category continues for employed members**

- ‘(1) An employed member does not stop being a member of an accumulation category to which the member belongs even if the total amount in the member’s account for the category is used for a transition to retirement pension.

Schedule (continued)

- ‘(2) Also, an employed member does not stop being a member of the standard defined benefit category even if all of the member’s defined benefit amount is used for a transition to retirement pension.

**‘29L Adjustment of member’s accumulation account or defined benefit amount etc.**

- ‘(1) This section applies as soon as practicable after an eligible member starts a transition to retirement pension.
- ‘(2) The board must—
- (a) establish an account for the pension; and
  - (b) pay the funds for the pension into the account.
- ‘(3) If any funds for the pension came from the member’s accumulation account, the board must reduce—
- (a) the member’s accumulation account by the amount used for the pension; and
  - (b) the components of the account, in the way stated in the election under section 29J(2)(b)(iii).
- ‘(4) If any funds for the pension came from the member’s defined benefit amount, the board must reduce—
- (a) the member’s defined benefit amount by the amount used for the pension; and
  - (b) the components of the amount, in the way stated in the election under section 29J(2)(b)(iii).
- ‘(5) The reduction in the defined benefit amount mentioned in subsection (4)(a) must be made in the way decided by the board on the advice of the actuary.

**‘29M Cancelling a transition to retirement pension**

- ‘(1) A member who has a transition to retirement pension may cancel the pension by giving notice in writing to the board.

Schedule (continued)

- ‘(2) If a transition to retirement pension is cancelled, the board must—
- (a) transfer any remaining funds in the account for the pension to an accumulation account for the member; and
  - (b) if more than 1 component of the member’s accumulation account or defined benefit amount was used to start the pension—decide how to split the remaining funds between 1 or more components of the accumulation account mentioned in paragraph (a).
- ‘(3) Subsection (2)(a) applies even if the remaining funds came from the member’s defined benefit amount.’.

**6 Section 32, definition *child*, paragraph (a), ‘an employed’—**

*omit, insert—*

‘a’.

**7 Section 32, definition *involuntary termination*—**

*omit, insert—*

*‘involuntary termination—*

- (a) for a member who is not a new Legislative Assembly member—means lawful, compulsory retrenchment that in the board’s opinion is genuine, or lawful non-renewal or termination by the employer of a contract of employment, but does not include dismissal for misconduct; or
- (b) for a member who is a new Legislative Assembly member—means the member stops being a member of the Legislative Assembly as the result of either of the following—
  - (i) the member being defeated at a general election or by-election for the Legislative Assembly;



Schedule (continued)

- (ii) if the member is a representative of a recognised political party—the member not standing for re-election as a member of the Legislative Assembly because the political party has not selected the member to stand for re-election.’.

**8 Section 32, definition *salary*—**

*omit, insert—*

‘*salary* means—

- (a) for a member who is not a new Legislative Assembly member—the remuneration expressed as an annual figure that, in the opinion of the board, is permanent, excluding, unless determined otherwise by the Governor in Council, any sum paid by way of fees or allowances, other than the allowance paid to a member who is a teacher based on the number of pupils attending the school in which the teacher is employed; or
- (b) for a member who is a new Legislative Assembly member—the annual salary paid to the member under the *Parliament of Queensland Act 2001*, section 109.’.

**9 Section 35(1)—**

*omit, insert—*

- ‘(1) Contributions must be made for each employed member of an amount that is a percentage of the member’s annual review date salary as follows—
- (a) for a member for whom a percentage applies under a condition of membership stated in a notice under section 13 of the Act—that percentage;
- (b) for a member who is a member of the Queensland Police Service—a percentage within the range of 3% to 9% as nominated by the member under subsection (4);

**Schedule (continued)**

- (c) for any other member—a percentage within the range of 2% to 8% as nominated by the member under subsection (4).’.

**10 Section 35(4), after ‘An employed member’—**

*insert—*

‘, other than a member mentioned in subsection (1)(a),’.

**11 Section 35(5), after ‘member’—**

*insert—*

‘, other than a member mentioned in subsection (1)(a),’.

**12 Section 37—**

*insert—*

- ‘(3) This section does not apply to a member if the rate of contributions for the member is a rate that applies under a condition of membership stated in a notice under section 13 of the Act.’.

**13 Section 48(2), ‘\$79.76’—**

*omit, insert—*

‘\$97.23’.

**14 Section 48(4)—**

*renumber* as section 48(6).

**15 Section 48—**

*insert—*

- ‘(4) Subsection (5) applies if—

Schedule (continued)

- (a) a person has been paid a benefit under section 46(1) for a total and permanent disablement; and
  - (b) the disablement was caused by a medical condition (the *primary medical condition*); and
  - (c) the person dies within 1 year after the day of payment of the benefit; and
  - (d) in the opinion of the board, the death was caused by—
    - (i) the primary medical condition; or
    - (ii) a medical condition related to the primary medical condition; and
  - (e) a condition stated in section 47(1)(a) or (b) is satisfied.
- ‘(5) The board must pay for each child of the person a pension of \$97.23 a fortnight, indexed under section 53.’

**16 After section 48—**

*insert—*

**‘48A Higher benefit for death or total and permanent disablement—certain members**

‘Despite sections 46 and 48, the board may provide a member with a benefit in the case of death or total and permanent disability that is higher than the benefit under section 46 or 48 if—

- (a) the member transferred to the scheme from another superannuation or pension scheme or fund or a similar scheme or fund (the *previous scheme or fund*) under an arrangement between the board and the member’s employer; and
- (b) under the previous scheme or fund, the benefit payable to the member in the case of death or total and permanent disability was higher than the benefit under section 46 or 48; and

Schedule (continued)

- (c) under the arrangement, the board agreed to provide the member with a benefit at least equal to the benefit under the previous scheme or fund.’.

**17 Section 50(7), from ‘who is’—**

*omit, insert—*

‘who is—

- (a) a member of the Queensland Police Service; or  
(b) a new Legislative Assembly member.’.

**18 Section 50(6) and (7)—**

*renumber* as section 50(7) and (8).

**19 Section 50(5)—**

*omit, insert—*

‘(5) Subsection (6) applies if—

- (a) an employed member has, for a total of 2 years, received an income protection benefit for a temporary disablement; and  
(b) the disablement was caused by a medical condition (the *primary medical condition*).

‘(6) The member is not entitled to receive any further income protection benefit for the disablement if, in the opinion of the board, the disablement—

- (a) continues to be, or is again, caused by the primary medical condition; or  
(b) is caused by a medical condition related to the primary medical condition.’.

**20 Section 68, definition *salary*, paragraph (b)—**

*renumber* as paragraph (d).

Schedule (continued)

**21 Section 68, definition *salary*—**

*insert—*

- ‘(b) for a member who is a new Legislative Assembly member and has not transferred from the comprehensive accumulation category to the standard defined benefit category under section 23B, means the total of the following—
  - (i) the salary paid to the member under the *Parliament of Queensland Act 2001*, section 109;
  - (ii) any additional salary paid to the member under the *Parliament of Queensland Act 2001*, section 112; or
- (c) for a member who is a new Legislative Assembly member and has transferred from the comprehensive accumulation category to the standard defined benefit category under section 23B—means any additional salary paid to the member under the *Parliament of Queensland Act 2001*, section 112; or’.

**22 Section 71A(1)(a) and (b)—**

*omit, insert—*

- ‘(a) for a member for whom a rate applies under a condition of membership stated in a notice under section 13 of the Act—that rate;
- (b) for a member who nominates a rate under this section—that rate;
- (c) otherwise—the standard compulsory rate for the member.’.

**23 Section 71A(3), after ‘category’—**

*insert—*

‘, other than a member mentioned in subsection (1)(a),’.

Schedule (continued)

**24 After section 76—**

*insert—*

**‘Division 3A Spouse contributions—splitting amounts**

**‘76A Definitions for div 3A**

‘In this division—

*eligible non-resident non-complying superannuation fund* see the *Income Tax Assessment Act 1936* (Cwlth), section 27A(1).

*maximum splittable amount*, for a financial year, means—

- (a) for taxed splittable contributions—85% of the amount of the taxed splittable contributions made for a member in the financial year; or
- (b) for untaxed splittable contributions—100% of the amount of the untaxed splittable contributions made for a member in the financial year.

*preservation age*, for a person other than a member, has the meaning given in section 4 as if the person were a member.

*relevant financial year*, in relation to an application by a member under section 76G, means—

- (a) if the whole amount in the member’s accumulation account is to be transferred into the spouse’s accumulation account in the financial year in which the application is made—that financial year; or
- (b) otherwise—the last financial year that ended before the day the application is made.

*splittable contribution* see section 76E.

*spouse* see section 76B.

*spouse’s accumulation account* see section 76G(2).

*taxed splittable contribution* see section 76C.

Schedule (continued)

*transfer amount* see section 76G(2).

*untaxed splittable contribution* see section 76D.

**‘76B Meaning of *spouse* for div 3A**

‘(1) In this division—

*spouse*, of a member, means—

- (a) the husband or wife of the member; or
- (b) a person who, although not married to the member, lives with the member on a genuine domestic basis as the member’s husband or wife.

‘(2) This section applies despite the *Acts Interpretation Act 1954*, section 32DA.<sup>1</sup>

**‘76C Meaning of *taxed splittable contribution* for div 3A**

‘(1) In this division—

*taxed splittable contribution* means a contribution made to the fund that is a taxable contribution under the *Income Tax Assessment Act 1936* (Cwlth), section 274.

‘(2) However, each of the following is not a *taxed splittable contribution*—

- (a) an amount that has been transferred into a member’s accumulation account under section 23F(2) or 26;
- (b) a lump sum payment made to a member’s accumulation account from an eligible non-resident non-complying superannuation fund.

**‘76D Meaning of *untaxed splittable contribution* for div 3A**

‘(1) In this division—

---

<sup>1</sup> *Acts Interpretation Act 1954*, section 32DA (Meaning of *de facto partner*)

### Schedule (continued)

***untaxed splittable contribution*** means a contribution made to the fund that is not a taxable contribution under the *Income Tax Assessment Act 1936* (Cwlth), section 274.

- ‘(2) However, each of the following is not an ***untaxed splittable contribution***—
- (a) an amount transferred into a member’s accumulation account under section 23F(2) or 26;
  - (b) a lump sum payment made to a member’s accumulation account from an eligible non-resident non-complying superannuation fund.

### ‘76E Meaning of ***splittable contribution*** for div 3A

- ‘(1) In this division—
- splittable contribution*** means a contribution made to a member’s accumulation account on or after 1 January 2006.
- ‘(2) However, each of the following is not a ***splittable contribution***—
- (a) an amount paid to a member’s accumulation account under section 72(1) or (2) for an employed member in the basic accumulation category who is also a member in the State 72 or police 74 category;
  - (b) an amount that has been transferred into a member’s accumulation account under section 23F(2) or 26;
  - (c) a lump sum payment made to a member’s accumulation account from an eligible non-resident non-complying superannuation fund;
  - (d) an amount or payment mentioned the *Income Tax Assessment Act 1936* (Cwlth), section 27A(1), definition *eligible termination payment*, paragraph (a) or (jaa), credited to a member’s accumulation account.



Schedule (continued)

**‘76F Application of div 3A**

‘This division does not apply to a member’s interest in the member’s accumulation account—

- (a) that is subject to a payment split under the *Family Law Act 1975* (Cwlth), part VIIIIB; or
- (b) on which a payment flag under the *Family Law Act 1975* (Cwlth), part VIIIIB is operating.

**‘76G Application to transfer an amount into spouse’s accumulation account**

- ‘(1) This section applies if a member has a spouse.
- ‘(2) The member may apply to the board to transfer into an accumulation account for the spouse (the *spouse’s accumulation account*) an amount (the *transfer amount*) in the member’s accumulation account that is not more than the amount of the splittable contributions made to the fund by or for the member in the relevant financial year.
- ‘(3) The member must state in the application—
  - (a) the part of the transfer amount that comprises the member’s taxed splittable contributions; and
  - (b) the part of the transfer amount that comprises the member’s untaxed splittable contributions.
- ‘(4) However, the application is invalid if—
  - (a) in the financial year in which it is made—
    - (i) the member has already made an application (the *first application*) under this section relating to the relevant financial year; and
    - (ii) the board is considering, or has given effect to, the first application; or
  - (b) the transfer amount is more than the maximum splittable amount for the relevant financial year; or
  - (c) the member’s spouse is 65 years or more; or

### Schedule (continued)

- (d) subject to subsection (5), both the following are satisfied—
  - (i) the age of the member's spouse is at least the preservation age but not more than 65 years;
  - (ii) the member's spouse has—
    - (A) permanently retired from the workforce after reaching preservation age; or
    - (B) ceased to be an employed member on or after reaching 60 years.
- '(5) The application is not invalid under subsection (4)(d) if the application includes a statement by the member's spouse that—
  - (a) the age of the member's spouse is at least the preservation age but not more than 65 years; and
  - (b) the member's spouse has not—
    - (i) permanently retired from the workforce after reaching preservation age; or
    - (ii) ceased to be an employed member on or after reaching 60 years.

### **'76H Decision on application**

- '(1) The board may grant an application made under section 76G(2) only if—
  - (a) the application complies with section 76G; and
  - (b) the board has no reason to believe that any statement made under section 76G(5) in relation to the application is untrue.
- '(2) Subsection (3) applies if the applicant states in the application that the whole or part of the transfer amount relates to the applicant's untaxed splittable contributions.
- '(3) The board may only grant the application if the stated amount is not more than the amount of the undeducted contributions

### Schedule (continued)

that would form part of the eligible termination payment that would be payable if the applicant withdrew the whole amount in the applicant's accumulation account at the time of the board giving effect to the application.

- '(4) Subsection (5) applies if the applicant states in the application that the whole or part of the transfer amount relates to the applicant's taxed splittable contributions.
- '(5) The board may only grant the application if the stated amount is not more than the amount of the taxed element of the post-June 83 component that would form part of the eligible termination payment that would be payable if the applicant withdrew the whole amount in the applicant's accumulation account at the time of the board giving effect to the application.
- '(6) If the board grants the application, the board must, within 90 days after the application is made—
  - (a) transfer the transfer amount into the spouse's accumulation account; and
  - (b) reduce the member's accumulation account by the transfer amount.
- '(7) In this section—

***eligible termination payment*** see the *Income Tax Assessment Act 1936* (Cwlth), section 27A(1).

***post-June 83 component***, in relation to an eligible termination payment, has the meaning given by the *Income Tax Assessment Act 1936* (Cwlth), section 27A(1).

***taxed element***, of a post-June 83 component, has the meaning given by the *Income Tax Assessment Act 1936* (Cwlth), section 27A(1).

***undeducted contributions***, in relation to an eligible termination payment, has the meaning given by the *Income Tax Assessment Act 1936* (Cwlth), section 27A(1).'

Schedule (continued)

**25 Section 84(5) and (6)—**

*omit, insert—*

- ‘(5) Subsection (1) does not apply to a member if the member gives written notice to the board that the member does not wish to be insured under this subdivision.
- ‘(6) However, subsection (1) applies to a person who has given a notice under subsection (5) only if—
- (a) the person’s employment status changes from casual employee to non-casual employee, or vice versa; or
  - (b) the person stops being an employed member and later becomes an employed member again.’

**26 Section 88(2)—**

*omit, insert—*

- ‘(2) Subsection (1) does not apply to a member if the member gives written notice to the board that the member does not wish to be insured under this subdivision.’

**27 Section 88—**

*insert—*

- ‘(5) Subsection (1) applies to a person who has given a notice under subsection (2) only if the person becomes ineligible for the insurance under section 89 and later stops being ineligible.’

**28 Section 89(2)—**

*insert—*

- ‘(d) a new Legislative Assembly member.’

Schedule (continued)

**29 Section 90(1)(a), after ‘system’—**

*insert—*

‘under section 27’.

**30 Section 120(3)—**

*renumber* as section 120(4).

**31 Section 120—**

*insert—*

‘(3) This section also applies to a child of a person if—

- (a) the person has converted into a lump sum, under section 114, a benefit to which the person was entitled because of an incapacity; and
- (b) the incapacity was caused by a medical condition (the *primary medical condition*); and
- (c) the person dies within 1 year after the day of payment of the benefit; and
- (d) in the opinion of the board, the death was caused by—
  - (i) the primary medical condition; or
  - (ii) a medical condition related to the primary medical condition; and
- (e) when the person stopped being a contributor, the person was contributing for at least 4 units of assurance benefit under this chapter.’.

**32 Section 121(1), after ‘In respect of each child,’—**

*insert—*

‘other than a child mentioned in section 120(3),’.

Schedule (continued)

**33 Section 121, before the heading ‘Payment of additional assurance benefit’—**

*insert—*

‘(2A) The amount of additional assurance benefit for a child mentioned in section 120(3) is the amount mentioned in subsection (1)(a).’.

**34 Section 121—**

*insert—*

‘(3A) For a child mentioned in section 120(3), the additional assurance benefit must be paid to the guardian of the child.’.

**35 Section 188(2)(h), from ‘every child’ to ‘and who—’—**

*omit, insert—*

‘every child of a relevant female pensioner who—’.

**36 Section 188(2)(h)(iii) and (iv)—**

*renumber* as section 188(2)(h)(i) and (ii).

**37 Section 188—**

*insert—*

‘(2A) This section also applies to a child of a person if—

- (a) the person has converted into a lump sum, under section 205, a benefit to which the person was entitled because of an incapacity; and
- (b) the incapacity was caused by a medical condition (the *primary medical condition*); and
- (c) the person dies within 1 year after the day of payment of the benefit; and
- (d) in the opinion of the board, the death was caused by—

Schedule (continued)

- (i) the primary medical condition; or
- (ii) a medical condition related to the primary medical condition; and
- (e) if the person is a relevant female pensioner—the child was, in the opinion of the board, wholly dependent on the person when the person died.’.

**38 Section 188(3), after ‘Subject to subsections’—**

*insert—*

‘(3A),’.

**39 Section 188—**

*insert—*

‘(3A) A child’s pension payable to a child mentioned in subsection (2A) is payable at the rate mentioned in subsection (3)(a).

‘(12) In this section—

***relevant female pensioner*** means a deceased female pensioner who—

- (a) became a contributor before the passing of the *Superannuation Acts Amendment Act 1984*; and
- (b) had not increased the rate of her contribution to the fund under section 172; and
- (c) when the pensioner attained the age for retirement or retired, was—
  - (i) a contributor for category A benefits; or
  - (ii) a contributor for category B benefits and had completed at least 10 years service.’.

Schedule (continued)

**40 Section 188(11), after '(3)(a)'—**

*insert—*

'or (3A)'.

**41 Section 243(3)—**

*renumber* as section 243(4).

**42 Section 243—**

*insert—*

'(3) This section also applies to a child of a person if—

- (a) the person has converted into a lump sum, under section 238, a benefit to which the person was entitled because of an incapacity; and
- (b) the incapacity was caused by a medical condition (the *primary medical condition*); and
- (c) the person dies within 1 year after the day of payment of the benefit; and
- (d) in the opinion of the board, the death was caused by—
  - (i) the primary medical condition; or
  - (ii) a medical condition related to the primary medical condition; and
- (e) when the person stopped being a contributor, the person was contributing for at least 4 units of assurance benefit under this chapter.'

**43 Section 244(1), after 'In respect of each child,'—**

*insert—*

'other than a child mentioned in section 243(3),'.



Schedule (continued)

**44 Section 244—**

*insert—*

- ‘(2A) The amount of additional assurance benefit for a child mentioned in section 243(3) is the amount mentioned in subsection (1)(a).
- ‘(3A) For a child mentioned in section 243(3), the additional assurance benefit must be paid to the guardian of the child.’.

**45 Section 296(2)(h), from ‘every child’ to ‘and who—’—**

*omit, insert—*

‘every child of a relevant female pensioner who—’.

**46 Section 296—**

*insert—*

- ‘(2A) This section also applies to a child of a person if—
- (a) the person has converted into a lump sum, under section 312, a benefit to which the person was entitled because of an incapacity; and
  - (b) the incapacity was caused by a medical condition (the *primary medical condition*); and
  - (c) the person dies within 1 year after the day of payment of the benefit; and
  - (d) in the opinion of the board, the death was caused by—
    - (i) the primary medical condition; or
    - (ii) a medical condition related to the primary medical condition; and
  - (e) if the person is a relevant female pensioner—the child was, in the opinion of the board, wholly dependent on the person when the person died.’.

Schedule (continued)

**47 Section 296(3), ‘A pension’—**

*omit, insert—*

‘Subject to subsection (4A), a pension’.

**48 Section 296—**

*insert—*

‘(4A) A pension payable under this section to a child mentioned in subsection (2A) is payable at the rate mentioned in subsection (3)(a).

‘(11) In this section—

*relevant female pensioner* means a deceased female pensioner who—

- (a) became a contributor before the passing of the *Superannuation Acts Amendment Act 1984*; and
- (b) had not increased the rate of her contribution to the fund under section 286.’.

**49 Section 296(6), after ‘(3)(a)’—**

*insert—*

‘or (4A)’.

---

ENDNOTES

- 1 Made by the Governor in Council on 11 May 2006.
- 2 The amendments approved by this regulation were made by the Board of Trustees of the State Public Sector Superannuation Scheme on 27 April 2006.
- 3 Notified in the gazette on 12 May 2006.
- 4 Laid before the Legislative Assembly on . . .
- 5 The administering agency is the Treasury Department.

© State of Queensland 2006