



Queensland

# Superannuation (State Public Sector) (Scheme Membership) Amendment of Deed Regulation 2017

## Subordinate Legislation 2017 No. 104

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) (Scheme Membership) Amendment of Deed Regulation 2017*.

**2 Commencement**

This regulation commences on 30 June 2017.

**3 Deed amended**

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

*Note—*

See also the amendments in schedule 1.

**4 Amendment of s 2 (Name of scheme)**

Section 2, from ‘the State’ to ‘Scheme’—

*omit, insert—*

QSuper

**5 Amendment of s 4 (Definitions)**

(1) Section 4, definitions *employed member* and *non-public sector accumulation account*—

*omit.*

(2) Section 4—

*insert—*

*employed member* means a person who is an employee of an entity—

(a) whose membership of the scheme—

(i) is the subject of a membership notice;  
and

(ii) has commenced under this deed; and

- (b) for whom contributions in relation to the employment must be made to the scheme under this deed.

***membership notice*** means—

- (a) a notice under section 14B(1) of the Act; or
- (b) a written agreement between a standard employer-sponsor of the scheme and the board providing for the following for some or all of the standard employer-sponsors' employees—
  - (i) the employees' eligibility for membership in the comprehensive accumulation category or basic accumulation category;
  - (ii) any conditions applying to the employees' membership of the scheme.

***standard employer-sponsor*** see the SIS Act, section 16(2).

***surcharge debt accounts***, for chapter 1, part 7I, see section 29ZD.

- (3) Section 4, definition *employer*, from 'unit' to 'is'—

*omit, insert—*

entity of which the employed member is

## **6 Amendment of s 5 (Meaning of *member*)**

- (1) Section 5(1)(b)—

*omit, insert—*

- (b) there is an amount in an accumulation account kept for the person; or

- (2) Section 5(1)—

*insert—*

- (e) a benefit is payable to the person under this deed in the form of a pension; or

- (f) the person becomes a member in an accumulation category under section 69(1)(a)(i).

## 7 Replacement of ch 1, pt 2, hdg (Board of trustees)

Chapter 1, part 2, heading—

*omit, insert—*

### **Part 2 QSuper Board**

## 8 Amendment of s 13 (Powers and authorities)

- (1) Section 13—

*insert—*

- (ma) enter into an arrangement with an entity under which the entity becomes a standard employer-sponsor of the scheme; and

*Note—*

See, however, section 34A of the Act, in relation to particular GOCs.

- (2) Section 13(ma) and (n)—

*renumber* as section 13(n) and (o).

## 9 Insertion of new s 15A

Chapter 1, part 3—

*insert—*

### **15A Assets of the fund**

- (1) The board must keep assets of the fund attributable to defined benefits (*defined benefit assets*) separate from assets of the fund attributable to accumulation accounts (*accumulation assets*).
- (2) Subsection (1) does not apply to assets of the fund used to pay tax or operational expenses as long as

subsection (3) is complied with.

- (3) The board must not—
  - (a) apply defined benefit assets for the payment of amounts related to accumulation accounts; or
  - (b) apply accumulation assets for the payment of amounts related to defined benefits.
- (4) Subsection (3) does not apply to changes to the assets of the fund arising from the transfer of a member's beneficial interest between the defined benefit category and an accumulation category.
- (5) In this section—

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

*operational expenses* means expenses for the operation of the fund, including, for example, administration costs.

## 10 Amendment of s 22 (Membership categories)

- (1) Section 22(1), third and fourth dot points—

*omit, insert—*

  - general accumulation category
- (2) Section 22(2), 'QAS'—

*omit, insert—*

general
- (3) Section 22(3), from ', other' to 'category,'—

*omit.*
- (4) Section 22(6)(c)(i), '72'—

*omit, insert—*

73
- (5) Section 22(6)(c)(ii), '71A'—

*omit, insert—*

71

(6) Section 22(6)—

*insert—*

(d) a top-up amount paid to the board under section 27A on behalf of a member by the member's employer.

(7) Section 22(7)—

*omit.*

## **11 Amendment of s 22A (Initial membership category for new member)**

(1) Section 22A, heading and subsection (1)—

*omit, insert—*

### **22A Initial membership category for new employed members**

(1) This section states the membership category to which a person who is an employed member belongs on becoming a member of the scheme (the *person's initial category*).

(2) Section 22A(6)—

*omit.*

## **12 Insertion of new s 22B**

Chapter 1, part 4—

*insert—*

### **22B Initial membership category for new members other than employed members**

On becoming a member of the scheme, a person who is not an employed member belongs to the general accumulation category.



### **13 Amendment of s 23B (Election to transfer)**

Section 23B(2)—

*omit, insert—*

- (2) The election must include an election mentioned in section 23C(3) if—
  - (a) the transfer is from the standard defined benefit category to an accumulation category; and
  - (b) the member is under the age of 55 years.

### **14 Insertion of new ss 23BB and 23BC**

Chapter 1, part 4A, division 1—

*insert—*

#### **23BB Transfer to general accumulation category for members who are no longer employed members**

- (1) This section applies if—
  - (a) a person is an employed member in the basic accumulation category or the comprehensive accumulation category; and
  - (b) there is an amount kept for the person in an accumulation account for that category.
- (2) If the person stops being an employed member, the person stops being a member in the comprehensive accumulation category or basic accumulation category and is transferred to the general accumulation category.
- (3) This section applies despite section 23A(b).

#### **23BC Transfer to initial category for members who again become employed members**

- (1) This section applies to a person who was transferred to the general accumulation category

under section 23BB(2) if—

- (a) the person has not stopped being a member of the scheme; and
  - (b) the person again becomes an employed member.
- (2) On becoming an employed member again, the person is transferred to the category that would be the person's initial category under section 22A if the person were becoming an employed member of the scheme for the first time.
- (3) This section applies despite section 23A(b).

## **15 Amendment of s 23C (Accumulation categories)**

- (1) Section 23C(2)(b) and (c)—

*omit, insert—*

- (b) the member stops being a member in the basic accumulation category.

- (2) Section 23C(3), after 'benefit category'—

*insert—*

who is under the age of 55 years

## **16 Amendment of s 23F (Transfer amounts)**

- (1) Section 23F(1)(a)—

*omit, insert—*

- (a) is under the age of 55 years and transfers from the standard defined benefit category to an accumulation category and makes an election under section 23C(3)(a); or
- (aa) is 55 years or more and transfers from the standard defined benefit category to an accumulation category; or

- (2) Section 23F(1)(aa) and (b)—

*renumber* as section 23F(1)(b) and (c).

(3) Section 23F(3)—

*omit, insert*—

(3) The transfer amount for a transfer from the standard defined benefit category is—

(a) for a member mentioned in subsection (1)(a)—the amount that would have been credited to the member's accumulation account, on the transfer day, if the member had resigned and made a request under section 52(8); or

(b) for a member mentioned in subsection (1)(b)—the amount that would have been credited to the member's accumulation account under section 43, on the transfer day, if the member had retired or otherwise left the service of the employer.

## 17 Insertion of new ch 1, pt 7I

Chapter 1—

*insert*—

### **Part 7I Superannuation contributions surcharge**

#### **29ZD Definition for part**

In this part—

***surcharge debt account***, for a member, means the surcharge debt account kept for the member under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997* (Cwlth), section 16.

### **29ZE References to benefits payable to members**

- (1) In this part, a reference to a benefit payable under this deed to a member includes a reference to a benefit payable to someone else who has derived an entitlement to the benefit through the member.
- (2) However, subsection (1) does not apply to a benefit payable to a child in the form of a pension if the child has derived an entitlement to the pension through the member.

### **29ZF Amount to be deducted from benefits**

- (1) If a benefit is payable under this deed to a member, the board must deduct from the employer-financed component of the benefit an amount equal to the balance of the member's surcharge debt account.
- (2) This section applies subject to sections 29ZG and 29ZH.

### **29ZG Limit on deduction on refund of certain contributions**

- (1) This section applies if a benefit is payable to—
  - (a) a police 74 member or State 72 member as a refund of contributions; or
  - (b) a parliament 70 member.
- (2) The amount deducted under section 29ZF must not be more than the total of the following amounts—
  - (a) 15% of the employer-financed component of the part of the benefit that accrued after 20 August 1996 and before 1 July 2003;
  - (b) 14.5% of the employer-financed component of the part of the benefit that accrued after 30 June 2003 and before 1 July 2004;

- 
- (c) 12.5% of the employer-financed component of the part of the benefit that accrued after 30 June 2004 and before 1 July 2005.

### **29ZH Deduction from benefits paid as pension**

- (1) This section applies if a benefit is payable to a member in the form of a pension.
- (2) The board must comply with section 29ZF by reducing the pension, by an amount equal to the balance of the member's surcharge debt account, in the way decided by the board on the advice of an actuary.

### **29ZI Election to take part of pension as a lump sum to meet surcharge liability**

- (1) This section applies to a member who—
- (a) is a former member of the Legislative Assembly who was elected before 17 December 2004; and
- (b) is being paid a benefit in the form of a pension for membership in the parliament 70 category; and
- (c) is liable to pay a superannuation contributions surcharge under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997* (Cwlth), section 10, relating to the benefit.
- (2) The member may elect to be paid a lump sum instead of a part of the pension.
- (3) The maximum amount that may be paid as a lump sum under the election is the amount of the liability mentioned in subsection (1)(c).
- (4) The election must be—
- (a) made in writing to the board; and

- (b) accompanied by a copy of the assessment stating the amount of the liability mentioned in subsection (1)(c).
- (5) The board must act on the election by reducing the pension by the amount of the lump sum.
- (6) The reduction must happen in the way decided by the board on the advice of an actuary.
- (7) In this section—

*assessment* means an assessment of superannuation contributions surcharge made by the commissioner of taxation under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997* (Cwlth), section 15.

## 18 Insertion of new s 30E

Chapter 1, part 9—

*insert—*

### 30E Change in name of scheme

- (1) To remove any doubt, it is declared that the amendment of section 2 by the *Superannuation (State Public Sector) (Scheme Membership) Amendment of Deed Regulation 2017* has effect only to change the name of the scheme and does not establish a new scheme.
- (2) From the commencement, if the context permits, a reference in an instrument to the ‘State Public Sector Superannuation Scheme’ is taken to be a reference to QSuper.

## 19 Amendment of s 32 (Definitions for ch 2)

Section 32, definition *preservation cashing condition*, paragraph (c), from ‘ceasing’ to ‘after’—

*omit.*

**20 Amendment of ch 2, pt 4 (Benefits)**

Chapter 2, part 4, before section 43—

*insert—*

*Note—*

See also section 28A of the Act in relation to adjustments of particular multiples in particular circumstances.

**21 Amendment of s 68 (Definitions for ch 3)**

Section 68, definition *preservation cashing condition*, paragraphs (a)(iii) and (b)(v), from ‘ceasing’ to ‘after’—

*omit.*

**22 Insertion of new s 69**

Chapter 3, part 1—

*insert—*

**69 When a person becomes a member in an accumulation category**

- (1) A person becomes a member in an accumulation category when an amount is paid to the person’s accumulation account for the membership in the category.
- (2) However, if a person who is not a member under subsection (1) becomes a relevant employee and, at that time, the person’s employer must pay the contributions payable for the employee into the scheme, the person becomes a member in an accumulation category when the person becomes a relevant employee.
- (3) In this section—  
*relevant employee* means a person—
  - (a) whose membership of the scheme is the subject of a membership notice; or

- (b) whose employer is a standard employer-sponsor of the scheme.

**23 Replacement of ch 3, pt 2, ch 3, pt 3, hdg and ch 3, pt 3, divs 1 to 2**

Chapter 3, part 2, chapter 3, part 3, heading and chapter 3, part 3, divisions 1 to 2—

*omit, insert—*

**Part 2 Contributions for employed members**

**Division 1 Application of part**

**70 Application of part**

This part applies to employed members.

**Division 2 Employee compulsory contributions**

**71 Compulsory contributions by members in comprehensive accumulation category**

- (1) A member in the comprehensive accumulation category must make contributions to the scheme at the following rate of the member's salary—
- (a) for a member for whom a rate applies under a condition of membership stated in a membership notice—that rate;
  - (b) for a member who nominates a rate under this section—that rate;
  - (c) otherwise—the standard compulsory rate for the member.



- (2) A member is taken to make the contributions required by subsection (1) if, under an arrangement with the member's employer, the contributions are made by the employer.
- (3) A member in the comprehensive accumulation category, other than a member mentioned in subsection (1)(a), may give the member's employer a written notice nominating a rate, other than the standard compulsory rate, at which the member wishes to make contributions to the scheme under subsection (1).
- (4) The nominated rate may only be—
  - (a) if the member is not a member of the Queensland Police Service and a membership notice states, as a condition of the person's membership, a rate or rates that the member may nominate under this section—a stated rate; or
  - (b) if the member is a member of the Queensland Police Service—3%, 4%, 5% or 6%; or
  - (c) otherwise—2%, 3%, 4% or 5%.

## **72 Deduction of compulsory contributions from salary**

- (1) The employer of a member in the comprehensive accumulation category may deduct from the member's salary the contributions required under section 71.
- (2) The employer must give to the board the amounts deducted under subsection (1) at the times, and in the way, the board reasonably requires, having regard to the proper administration of the scheme.
- (3) If an employer does not give an amount to the board within the time required under subsection (2), the employer must pay interest on the

outstanding amount at the rate calculated under subsection (4).

- (4) The board may calculate an interest rate, for a late payment mentioned in subsection (3), that reflects the member's lost earnings because of the late payment.

## **Division 3      Employer contributions**

### **73 Payment of employer contributions**

- (1) On each payday, a member's employer must pay an amount equal to the prescribed percentage of the salary paid to the member on each payday to the board for the member.
- (2) Subsection (1) applies subject to sections 74 and 75D.
- (3) In this section—

*employee contribution rate*, for a member in the comprehensive accumulation category, means the rate at which the member is contributing under section 71.

*prescribed percentage* means—

- (a) for a member in the basic accumulation category for whom employer contributions are being made, under another chapter, for the same employment to which the membership in the basic accumulation category relates—nil; or
- (b) for a member in the basic accumulation category who is also a member in the State 72 or police 74 category—3%; or
- (c) for a member in the comprehensive accumulation category who is not a member of the Queensland Police Service—

- 
- (i) if the employee contribution rate is 2%—9.75%; or
  - (ii) if the employee contribution rate is 3%—10.75%; or
  - (iii) if the employee contribution rate is 4%—11.75%; or
  - (iv) if the employee contribution rate is 5%—12.75%; or
- (d) for a member in the comprehensive accumulation category who is a member of the Queensland Police Service—
- (i) if the employee contribution rate is 3%—12%; or
  - (ii) if the employee contribution rate is 4%—14%; or
  - (iii) if the employee contribution rate is 5%—16%; or
  - (iv) if the employee contribution rate is 6%—18%; or
- (e) otherwise—the charge percentage.

## **74 Agreement on salary for purposes of employer contributions**

- (1) This section applies if—
- (a) a member's employer pays an amount to the member's accumulation account that is equal to—
    - (i) the lowest prescribed percentage for the member under section 73(3), definition *prescribed percentage*, paragraph (c); or
    - (ii) the lowest prescribed percentage for the member under section 73(3),

definition *prescribed percentage*, paragraph (d); or

(iii) the prescribed percentage for the member under section 73(3), definition *prescribed percentage*, paragraph (e); and

(b) the total of employer contributions payable by the employer to the member's accumulation account for a financial year would be more than the concessional contributions cap.

(2) The member and the employer may agree on a salary for the member for section 73 that would result in employer contributions for the member for the financial year being equal to the concessional contributions cap.

(3) The agreement must—

(a) be in writing; and

(b) apply for a particular financial year.

(4) A copy of the agreement must be given to the board within 4 months after the beginning of the financial year for which the agreement applies.

## **75 Contributions while member is on workers' compensation**

(1) This section applies while a member is receiving compensation under the *Workers' Compensation and Rehabilitation Act 2003* instead of salary paid by an employer.

(2) The employer must pay to the board, on the member's behalf, the amount payable under section 73 as if the member had been engaged in the member's normal work.

(3) Subsection (2) applies subject to section 74.

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### **75A Discretionary contributions**

- (1) The board may receive from an employer, for a member employed by the employer who is under the age of 75 years, amounts in addition to the amounts mentioned in sections 73 and 75.
- (2) Subsection (1) applies subject to sections 74 and 75D.

### **75B Method of payment**

All payments to be made to the board by an employer under this part must be made by such method as the board from time to time directs.

## **Division 4      Tax file number**

### **75C Tax file number not given to board within 6 months**

- (1) This section applies if a member in the comprehensive accumulation category—
  - (a) is making compulsory contributions to the scheme other than under an arrangement with the member's employer under section 71(2); and
  - (b) has not given the board details of the member's tax file number.
- (2) The board—
  - (a) may only accept contributions from the member in accordance with the SIS Regulation, regulation 7.04; and
  - (b) must transfer the member to the basic accumulation category if the member does not give the board details of the member's tax file number within 6 months after becoming a member.

- (3) If the board transfers the member to the basic accumulation category under subsection (2)(b) and the member later gives the board details of the member's tax file number, the board must transfer the member back to the comprehensive accumulation category.

## **Part 3 Contributions generally**

### **Division 1 Acceptance of contributions**

#### **75D Acceptance of contributions—member aged at least 65**

- (1) This section relates to contributions paid for a member who is at least 65 years.
- (2) The board may accept a contribution paid by the member only if—
  - (a) the contribution is received on or before the day that is 28 days after the end of the month in which the member turns 75; and
  - (b) the member was gainfully employed, in the financial year in which the contribution is made, for at least 40 hours in a period of not more than 30 consecutive days.
- (3) If the board receives a contribution that does not comply with subsection (2), within 30 days of becoming aware of this, the board must return the contribution to the person who paid the contribution.

#### **24 Amendment of s 82A (Preserved amount)**

##### **Section 82A(2)—**

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*insert—*

- (c) the transfer amount paid to the account under section 23FA(3), unless, before the member made an election under section 23B to transfer from the State 72 category to an accumulation category—
  - (i) the member was a contributor entitled to the payment of an amount calculated under section 182; and
  - (ii) the member made an election under section 182 not to take that amount from the fund as if the member were a contributor referred to in section 191(2);
- (d) the transfer amount paid to the account under section 23FA(4).

**25 Omission of ch 3, pts 4AA and 4B and s 91A**

Chapter 3, parts 4AA and 4B and section 91A—

*omit.*

**26 Insertion of new ss 91C and 91D**

Chapter 3, part 5—

*insert—*

**91C Non-public sector accumulation category**

- (1) This section applies if, immediately before the commencement, a member of the scheme was a member in the non-public sector accumulation category.
- (2) From the commencement, the member is a member in the general accumulation category.

### **91D QAS accumulation category**

- (1) This section applies if, immediately before the commencement, a member of the scheme was a member in the QAS accumulation category.
- (2) From the commencement, the member is a member in the comprehensive accumulation category.

## **27 Omission of ch 10 (Non-public sector accumulation category)**

Chapter 10—

*omit.*



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## Schedule 1      Minor and consequential amendments

section 3

**1      Section 8(4), ‘10’—**

*omit, insert—*

9

**2      Sections 20 and 21—**

*omit.*

**3      Section 23A(b)—**

*omit, insert—*

(b) a membership notice states that the member  
is eligible for the other category.

**4      Section 23C(2A)—**

*omit.*

**5      Section 23C(5), ‘71’—**

*omit, insert—*

69

**6      Section 23G—**

*omit.*

- 7 Section 23K, ‘or non-public sector accumulation account’—**  
*omit.*
- 8 Section 26(2) and (3)—**  
*omit, insert—*  
(2) An amount received under subsection (1) must be paid into the member’s accumulation account.
- 9 Section 27(2)(a) and (b), ‘or non-public sector accumulation account’—**  
*omit.*
- 10 Section 27(3), ‘section 72(1) or (2)’—**  
*omit, insert—*  
section 73(1)
- 11 Section 27(4)—**  
*omit.*
- 12 Section 27(5)—**  
*renumber as section 27(4).*
- 13 Section 27A(1), ‘72A’—**  
*omit, insert—*  
74
- 14 Section 29H, definition *preservation cashing condition*, paragraph (c)—**  
*omit.*

- 15 Section 29I(a), ‘one or more’—**  
*omit, insert—*  
either or both
- 16 Section 29I(a)(ii)—**  
*omit.*
- 17 Section 29I(a)(iii)—**  
*renumber* as section 29I(a)(ii).
- 18 Section 29J(2)(b)(i), ‘one or more’—**  
*omit, insert—*  
either or both
- 19 Section 29J(2)(b)(i)(B)—**  
*omit.*
- 20 Section 29J(2)(b)(i)(C)—**  
*renumber* as section 29J(2)(b)(i)(B).
- 21 Section 29J(2)(b)(ii), ‘accumulation account, non-public sector’—**  
*omit.*
- 22 Section 29J(3), ‘section 72(1) or (2)’—**  
*omit, insert—*  
section 73(1)

- 23 Section 29K(1), ‘An employed member’—**  
*omit, insert—*  
A member
- 24 Section 29K(3)—**  
*omit.*
- 25 Section 29L(3) and 29M(2), ‘or non-public sector accumulation account’—**  
*omit.*
- 26 Section 29Q, definition *eligible death benefit*, paragraph (s)—**  
*omit.*
- 27 Section 29U, definition *accessible amount*, paragraph (a)(i) and (ii), ‘section 72’—**  
*omit, insert—*  
section 73
- 28 Section 29U, definition *accessible amount*, paragraph (b)—**  
*omit.*
- 29 Section 29U, definition *accessible amount*, paragraph (c)—**  
*renumber as paragraph (b).*
- 30 Section 29U, definition *component*, ‘(a), (b) or (c)’—**  
*omit, insert—*  
(a) or (b)

**31 Section 29ZA(1)(a) and (2), before ‘account’—**

*insert—*

accumulation

**32 Section 29ZA(3), definition *account*—**

*omit.*

**33 Each of the following provisions is amended by omitting ‘section 13’ and inserting ‘section 14B(1)’—**

- section 32, definition *standard compulsory rate*, paragraph (a)
- section 35(1)(a)
- section 37(3)
- section 92(1), definition *officer*, paragraph (b)
- section 165(1), definition *officer*, paragraph (b)
- section 215(1), definition *member of the police force*, paragraph (b)
- section 280(1), definition *member*, paragraph (b)

**34 Section 33—**

*insert—*

(2) In this section—

*notice under section 13(1) of the Act* means a notice under repealed section 13(1) of the Act as in force before the repeal of the section.

**35 Section 67, ‘QAS’—**

*omit, insert—*

general

**36 Section 68, definition *employer contributions*, ‘part 3, division 2’—**

*omit, insert—*

part 2, division 3

**37 Section 68, definition *salary*, note—**

*omit, insert—*

*Note—*

See, however, section 74(2) for the purposes of salary in section 73.

**38 Section 68, definition *standard compulsory rate*, paragraph (a), from ‘notice’ to ‘Act’—**

*omit, insert—*

membership notice

**39 Chapter 3, part 3, division 3, heading—**

*omit.*

**40 Section 76(2), ‘part 2’**

*omit, insert—*

section 75D

**41 Chapter 3, part 3, division 3A—**

*renumber* as chapter 3, part 3, division 2.

**42 Section 76A, heading, ‘div 3A’—**

*omit, insert—*

division

**43 Section 76C(2)(a), ‘section 72(1) or (2)’—**

*omit, insert—*

section 73

**44 Section 76D, heading, ‘div 3A’—**

*omit, insert—*

division

**45 Section 82(a) and (b), ‘section 72’—**

*omit, insert—*

section 73

**46 Section 116(c), definition C, ‘and (5)’—**

*omit, insert—*

and (6)

**47 Section 141(1)(c)—**

*omit.*

**48 Section 141(1)(d)—**

*renumber* as section 141(1)(c).

**49 Section 191(2)(c)—**

Section 191(2)(c)—

*omit.*

**50 Section 191(2)(d)—**

*renumber* as section 191(2)(c).

**51 Section 225(1)(d), ‘240(1)’—**

*omit, insert—*

240

**52 Section 240, ‘Subject to subsection (2), the value of a unit of assurance benefit shall be—’—**

*omit, insert—*

The value of a unit of assurance benefit is determined—

**53 Section 242(2)(a), ‘240(1)(c)’—**

*omit, insert—*

240(c)

**54 Section 242(2)(b), ‘240(1)(d)’—**

*omit, insert—*

240(d)

**55 Section 244(1)(a), ‘division 3’—**

*omit, insert—*

division 4

**56 Each of the following provisions is amended by omitting ‘trustees’ and inserting ‘board’—**

- section 340(6)
- section 341(8), definition *interest rate*
- section 342(1) and (7)
- section 343(4), definition *total and permanent disablement*



- section 344(1), (3) to (6), (8) and (12), definition *interest rate*
- section 345(1)
- section 347(7) and (9), definition *interest rate*
- section 350(1), (4), (6) and (9)
- section 351
- section 354(3)
- section 357(2)(a), (3), (4) and (6)
- section 358(3)
- section 362
- section 363(2) and (3)
- section 364(2)
- section 365(2), (3), (5) and (6)
- section 366(1), (2), (3) and (4), definition *non-preserved transfer amount*
- section 367(2) to (4) and (6)
- section 373(3)
- section 377(2)
- section 382(1)
- section 384
- section 386(2) and (4)
- section 387(2) and (4)

**57 Section 342(6), ‘trustees are’—**

*omit, insert—*

board is

**58 Sections 342(6), 344(2), 370 and 387(1), ‘trustees may’—**

*omit, insert—*

board may

**59 Section 342(12)(a)(ii), ‘the pension entitlement’—**

*omit, insert—*

the member’s pension entitlement

**60 Sections 344(2) and 387(1), ‘by the trustees’—**

*omit, insert—*

by the board

**61 Section 345(2), ‘trustees’—**

*omit, insert—*

board’s

**62 Section 350(6), ‘determine’—**

*omit, insert—*

determines

**63 Section 350(8)—**

*omit.*

**64 Section 350(9), as amended—**

*renumber* as section 350(8).

**65 Section 357(4), ‘consider’—**

*omit, insert—*

considers

**66 Sections 359 and 360—**

*omit.*

**67 Each of the following provisions is amended by omitting ‘trustees receive’ and inserting ‘board receives’—**

- section 363(1)(a)
- section 364(1)(a) and (3)
- section 365(1)(a)
- section 367(1) and (5)(a) and (b)(i)
- section 369

**68 Sections 364(3) and 369, ‘trustees must’—**

*omit, insert—*

board must

**69 Section 367(5), ‘to the trustees’—**

*omit, insert—*

to the board

**70 Each of the following provisions is amended by omitting ‘Trustees’ and inserting ‘Board’—**

- section 369, heading
- section 370, heading
- section 382, heading

**71 Section 370, ‘trustees are’—**

*omit, insert—*

board is

**72 Section 381—**

*insert—*

*Note—*

Section 359 was omitted from this deed by the  
*Superannuation (State Public Sector) (Scheme  
Membership) Amendment of Deed Regulation 2017.*

**73 Section 384, ‘are to pay interest’—**

*omit, insert—*

must pay interest

**74 Section 387(2), ‘intend’—**

*omit, insert—*

intends

#### ENDNOTES

- 1 Consented to by the board of the scheme on 26 May 2017.
- 2 Made by the Governor in Council on 29 June 2017.
- 3 Notified on the Queensland legislation website on 30 June 2017.
- 4 The administering agency is Queensland Treasury.

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