



Revenue and Other Legislation Amendment Bill 2016



Queensland

Revenue and Other Legislation Amendment Bill 2016

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2016

A Bill

for

An Act to amend the *City of Brisbane Act 2010*, the *Duties Act 2001*, the *Land Tax Act 2010*, the *Local Government Act 2009*, the *Queensland Plan Act 2014*, the *Right to Information Act 2009*, the *Superannuation (State Public Sector) Act 1990*, the *Taxation Administration Act 2001*, the *Taxation Administration Regulation 2012*, and the Acts mentioned in schedule 1, for particular purposes

[s 1]

The Parliament of Queensland enacts— 1

Part 1 Preliminary 2

Clause 1 Short title 3

This Act may be cited as the *Revenue and Other Legislation
Amendment Act 2016*. 4
5

Clause 2 Commencement 6

The following provisions commence on a day to be fixed by
proclamation— 7
8

(a) part 2; 9

(b) parts 5 to 8; 10

(c) part 11; 11

(d) schedule 1. 12

**Part 2 Amendment of City of Brisbane
Act 2010** 13
14

Clause 3 Act amended 15

This part amends the *City of Brisbane Act 2010*. 16

**Clause 4 Amendment of s 211 (Superannuation scheme for council
employees and associated persons)** 17
18

(1) Section 211(5), from ‘of their’ to ‘scheme’— 19

omit, insert— 20

that that Act applies to the superannuation of an
employee of a local government 21
22

-
- (2) Section 211(6)— 1
omit. 2

Part 3 Amendment of Duties Act 2001 3

- Clause 5 Act amended** 4
This part amends the *Duties Act 2001*. 5

- Clause 6 Amendment of s 154 (Reassessment—noncompliance with occupancy requirements)** 6
Section 154(2)— 7
omit, insert— 8
9
- (2) For subsection (1)(b)(i), a transferee, lessee or vested person for land disposes of land if— 10
11
- (a) the lessee of a home or vacant land lease surrenders the lease; or 12
13
- (b) the transferee, lessee or vested person transfers, leases or otherwise grants exclusive possession of part or all of the land to another person; or 14
15
16
17
- (c) the transferee, lessee or vested person acquires the land subject to a lease, granted before the transfer date, over all or part of the land. 18
19
20
21
- (2AA) Subsection (2) does not apply if— 22
- (a) another person (the *occupier*) has exclusive possession of the land before the occupation date; and 23
24
25
- (b) the occupier— 26
- (i) is the transferor of the land, or the owner of the land immediately before the vesting; or 27
28
29

[s 7]

	(ii) has exclusive possession of the land under a lease granted before the transfer date; and	1 2 3
	(c) the occupier—	4
	(i) if paragraph (b)(i) applies—vacates the land as soon as reasonably practicable or within 6 months after the transfer date, whichever is the earlier; or	5 6 7 8
	(ii) if paragraph (b)(ii) applies—vacates the land on the termination of the current term of the lease referred to in subsection (2)(c), or within 6 months after the transfer date, whichever is the earlier.	9 10 11 12 13 14
Clause 7	Amendment of s 375 (Exemption—health insurance)	15
	Section 375, from ‘insurance entered into’—	16
	<i>omit, insert—</i>	17
	insurance that—	18
	(a) is issued by a private health insurer under the <i>Private Health Insurance Act 2007</i> (Cwlth); and	19 20 21
	(b) provides hospital benefits or medical benefits, or both, whether or not other benefits are also provided.	22 23 24
Clause 8	Amendment of s 404 (How part applies to particular transactions)	25 26
	(1) Section 404(b) to (e)—	27
	<i>renumber</i> as section 404(c) to (f).	28
	(2) Section 404—	29
	<i>insert—</i>	30

	(b) a vesting of dutiable property by, or	1
	expressly authorised by, statute law is	2
	treated as a transfer of the property to the	3
	person in whom it is vested from its owner	4
	immediately before the vesting takes place;	5
	and	6
Clause 9	Amendment of s 430 (Exemption—instruments and transactions under other Acts)	7
	(1) Section 430(a)—	8
	<i>omit.</i>	9
	(2) Section 430(b) to (e)—	10
	<i>renumber</i> as section 430(a) to (d).	11
		12
Clause 10	Insertion of new ch 17, pt 22	13
	Chapter 17—	14
	<i>insert—</i>	15
	Part 22	Transitional provisions
		for Revenue and Other
		Legislation
		Amendment Act 2016
		16
		17
		18
		19
	663 Application of s 154	20
	(1) Section 154(2) and (2AA) apply to a dutiable	21
	transaction mentioned in section 154(1)(a) only if	22
	liability for transfer duty on the transaction arises	23
	on or after the commencement.	24
	(2) Section 154(2) as in force before the	25
	commencement continues to apply to a dutiable	26
	transaction mentioned in section 154(1)(a) if	27
	liability for transfer duty on the transaction arose	28
	before the commencement.	29

[s 11]

**664 Continuing application of pre-amended s 154
for s 291** 1
2

Section 154(2) as in force before the 3
commencement continues to apply for the 4
purposes of section 291(1)(a). 5

665 Retrospective operation of s 375 6

Section 375, as amended by the *Revenue and* 7
Other Legislation Amendment Act 2016, applies 8
to a contract of insurance for which insurance 9
duty would otherwise be payable on or after 14 10
October 2014. 11

666 Retrospective operation of s 404 12

Section 404, as amended by the *Revenue and* 13
Other Legislation Amendment Act 2016, applies 14
to a vesting of dutiable property that takes place 15
on or after 30 November 2015. 16

**Clause 11 Amendment of sch 4 (Example for partnership and trust
acquisitions and relevant acquisitions for corporate
trustees)** 17
18
19

Schedule 4, paragraph (e), '\$100,000'— 20

omit, insert— 21

\$500,000 22

**Part 4 Amendment of Land Tax Act
2010** 23
24

Clause 12 Act amended 25

This part amends the *Land Tax Act 2010*. 26

Clause 13	Amendment of s 30 (Discounting of Land Valuation Act value—subdivided land not yet developed)	1 2
	Section 30(1)(g)—	3
	<i>omit, insert—</i>	4
	(g) the subdivider owns at least 5 other parcels that satisfy paragraphs (a) to (e).	5 6
Clause 14	Amendment of s 42B (Exemption for new home before transitioning from current home)	7 8
	(1) Section 42B(1)(b)(ii) and (iii)—	9
	<i>renumber</i> as section 42B(1)(b)(iii) and (iv).	10
	(2) Section 42B(1)(b)—	11
	<i>insert—</i>	12
	(ii) that, on the liability date for the current financial year, is capable of being used by a person for residential purposes, whether alone or with another person; and	13 14 15 16 17
Clause 15	Amendment of s 44A (Reassessment—transitioning to or from current home)	18 19
	(1) Section 44A(2)(b), ‘section 42B(1)(b)(ii)’—	20
	<i>omit, insert—</i>	21
	section 42B(1)(b)(iii)	22
	(2) Section 44A(2)(c), ‘section 42B(1)(b)(iii)’—	23
	<i>omit, insert—</i>	24
	section 42B(1)(b)(iv)	25
Clause 16	Insertion of new pt 10, div 6	26
	Part 10—	27

[s 17]

insert—

**Division 6 Transitional provision for
Revenue and Other
Legislation Amendment
Act 2016**

99 Application of s 30

Section 30, as amended by the *Revenue and Other
Legislation Amendment Act 2016*, is taken to have
had effect on and from 4 October 2014.

**Part 5 Amendment of Local
Government Act 2009**

Clause 17 Act amended

This part amends the *Local Government Act 2009*.

Clause 18 Amendment of s 208 (Superannuation board)

(1) Section 208, heading, after ‘board’—

insert—

(LGIAsuper Trustee)

(2) Section 208(1), from ‘(the *super board*)’—

omit, insert—

continues in existence under this Act under the
name LGIAsuper Trustee.

(3) Section 208(2), ‘The super board’—

omit, insert—

LGIAsuper Trustee

Clause 19	Amendment of s 209 (Board’s responsibilities)	1
(1)	Section 209, heading, ‘Board’s’—	2
	<i>omit, insert—</i>	3
	LGIAsuper Trustee’s	4
(2)	Section 209(1), ‘The super board’s’—	5
	<i>omit, insert—</i>	6
	LGIAsuper Trustee’s	7
(3)	Section 209(1), ‘the LG super scheme’—	8
	<i>omit, insert—</i>	9
	LGIAsuper	10
(4)	Section 209(2), ‘The super board’—	11
	<i>omit, insert—</i>	12
	LGIAsuper Trustee	13
(5)	Section 209(2), ‘the super board’—	14
	<i>omit, insert—</i>	15
	LGIAsuper Trustee	16
Clause 20	Amendment of s 210 (Board of directors)	17
(1)	Section 210(1), ‘The super board’—	18
	<i>omit, insert—</i>	19
	LGIAsuper Trustee	20
(2)	Section 210(2), ‘the super board’—	21
	<i>omit, insert—</i>	22
	LGIAsuper Trustee	23
(3)	Section 210(3), ‘that the super board’—	24
	<i>omit, insert—</i>	25
	LGIAsuper Trustee	26
(4)	Section 210(4), ‘the LG super scheme’—	27

[s 21]

omit, insert— 1

LGIAsuper 2

Clause 21 Amendment of s 211 (Seal of the super board) 3

(1) Section 211, heading, ‘the super board’— 4

omit, insert— 5

LGIAsuper Trustee 6

(2) Section 211(1), ‘The super board’— 7

omit, insert— 8

LGIAsuper Trustee 9

Clause 22 Insertion of new ch 7, pt 2, div 1 hdg 10

Chapter 7, part 2, before section 216— 11

insert— 12

Division 1 Preliminary 13

Clause 23 Amendment of s 216 (What this part is about) 14

(1) Section 216(1), after ‘part is’— 15

insert— 16

primarily 17

(2) Section 216(2)— 18

omit, insert— 19

(2) This part also provides for other persons to
become members of LGIAsuper. 20
21

Clause 24 Amendment of s 216A (Definitions for pt 2) 22

(1) Section 216A, definition *accumulation benefit member*— 23

omit. 24

(2) Section 216A—	1
<i>insert—</i>	2
<i>chosen fund</i> , for an employee of a local government or local government entity, means—	3 4
(a) if the employee has given a direction under section 219(2)—the fund the subject of the direction; or	5 6 7
(b) otherwise—LGIAsuper.	8
<i>defined benefit category</i> means a defined benefit category under the trust deed.	9 10
<i>fund</i> means a superannuation fund, superannuation scheme, approved deposit fund, or RSA, as defined under the <i>Superannuation Guarantee (Administration) Act 1992</i> (Cwlth).	11 12 13 14
<i>permanent employee—</i>	15
(a) of a local government (other than the Brisbane City Council) or a local government entity—see section 216B; or	16 17 18
(b) of the Brisbane City Council—see section 216C.	19 20
<i>relevant fund</i> , for a permanent employee of a local government or local government entity, means—	21 22 23
if the employee is a defined benefit member—	24 25
(i) in relation to the employee’s membership in LGIAsuper in the defined benefit category—LGIAsuper; or	26 27 28 29
(ii) otherwise—the employee’s chosen fund; or	30 31
(b) otherwise—the employee’s chosen fund.	32
<i>relevant trustee</i> , for a permanent employee of a	33

[s 25]

	local government or local government entity,	1
	means the trustee (however named) of the	2
	relevant fund for the employee.	3
	<i>superannuation contributions</i> , for a person,	4
	means—	5
	(a) generally—superannuation contributions	6
	required to be made for the person under	7
	any of the following instruments—	8
	(i) the Commonwealth Super Act;	9
	(ii) another Act of the Commonwealth or	10
	an Act of the State;	11
	(iii) an industrial instrument; and	12
	(b) for a permanent employee of a local	13
	government or local government entity—the	14
	superannuation contributions mentioned in	15
	paragraph (a) made for the person as	16
	provided under this Act.	17
(3)	Section 216A, definition <i>defined benefit member</i> , from ‘the	18
	LG super scheme’—	19
	<i>omit, insert—</i>	20
	LGIAsuper in a defined benefit category.	21
Clause 25	Insertion of new ss 216B and 216C and ch 7, pt 2, div 2	22
	hdg	23
	After section 216A—	24
	<i>insert—</i>	25
	216B Who is <i>permanent employee</i> of a local	26
	government (other than the Brisbane City	27
	Council) or local government entity	28
	(1) An employee of a local government other than the	29
	Brisbane City Council is a <i>permanent employee</i>	30
	of the local government if—	31

-
- (a) the employee has been continuously employed by the local government for at least 1 year; or
- (b) the employee has been continuously employed by the local government for less than 1 year, but has elected to be a permanent employee for this part by written notice given to the local government.
- (2) For subsection (1)—
- (a) an employee is continuously employed by a local government for a period if, for the period, the employee is employed—
- (i) by the local government; or
- (ii) by the local government, and other local governments or local government entities, consecutively; but
- (b) an employee is not continuously employed by a local government for a period if, during the period, the employee's employment as mentioned in paragraph (a) is broken by a period of 60 or more consecutive days during which the employee—
- (i) was not employed by a local government or local government entity; and
- (ii) was not in a position to accept an offer of employment by a local government or local government entity.
- (3) An employee of a local government entity is a *permanent employee* of the local government entity if the local government entity declares the employee to be a permanent employee by written notice given to the relevant trustee.
- (4) However, an employee is not a permanent employee of a local government (other than the

[s 25]

- Brisbane City Council) or a local government entity if— 1
2
- (a) the employee is employed by the local government or local government entity only to carry out work on a particular job or project; and 3
4
5
6
- (b) the employee’s employment is dependant on the time taken to carry out the job or project. 7
8
- (5) Also, an employee is not a permanent employee of a local government (other than the Brisbane City Council) or a local government entity if the employee is employed by the local government or local government entity under a federally funded community development project for Aborigines or Torres Strait Islanders. 9
10
11
12
13
14
15

216C Who is *permanent employee* of the Brisbane City Council 16
17

An employee of the Brisbane City Council is a *permanent employee* of the Council if— 18
19

- (a) the employee is employed other than on a temporary or casual basis, and the employee’s employment is subject to an industrial instrument; or 20
21
22
23
- (b) the employee is employed on contract, or for a specific time or for the duration of a specific function, and the Council declares the employee to be a permanent employee by written notice given to the relevant trustee. 24
25
26
27
28
29

Division 2 LGIAsuper 30

Clause 26	Amendment of s 217 (LG super scheme)	1
(1)	Section 217, heading, ‘LG super scheme’—	2
	<i>omit, insert—</i>	3
	LGIAsuper	4
(2)	Section 217(1), from ‘(the <i>LG super scheme</i>)’—	5
	<i>omit, insert—</i>	6
	continues in existence under this Act under the name LGIAsuper.	7 8
(3)	Section 217(2) and (4), ‘The super board’—	9
	<i>omit, insert—</i>	10
	LGIAsuper Trustee	11
(4)	Section 217(2)(a), ‘the LG super scheme’—	12
	<i>omit, insert—</i>	13
	LGIAsuper	14
(5)	Section 217(3)(a), note—	15
	<i>omit, insert—</i>	16
	<i>Note—</i>	17
	See section 220(2) for the contribution a local government or local government entity must make for a permanent employee.	18 19 20
(6)	Section 217(3)(b), ‘the super board’—	21
	<i>omit, insert—</i>	22
	LGIAsuper Trustee	23
Clause 27	Replacement of ss 218 and 219	24
	Sections 218 and 219—	25
	<i>omit, insert—</i>	26
	218 LGIAsuper membership open to everyone	27
	LGIAsuper is open to membership by any person,	28

[s 27]

subject to the requirements about membership in 1
the trust deed. 2

**219 LGIASuper is default fund for particular 3
employees 4**

(1) Unless a prescribed employee gives a direction 5
under subsection (2), the prescribed employee's 6
employer must pay superannuation contributions 7
payable for the employee into LGIASuper. 8

(2) A prescribed employee may, by written notice 9
given to the prescribed employee's employer, 10
direct the person's employer to pay 11
superannuation contributions payable for the 12
employee into a fund other than LGIASuper. 13

Note— 14

See the *Superannuation Guarantee (Administration) Act* 15
1992 (Cwlth) for employer obligations relating to an 16
employee's choice of fund. 17

(3) Subsection (2) does not apply in relation to a 18
prescribed employee's membership in a defined 19
benefit category. 20

(4) In this section— 21

prescribed employee means— 22

(a) an employee of a local government; or 23

(b) an employee of a local government entity; 24
or 25

(c) an employee of LGIASuper who is eligible 26
for membership in LGIASuper under the 27
trust deed. 28

**219A LGIASuper Trustee may obtain details of 29
salary changes for particular members 30**

(1) LGIASuper Trustee may, by written notice, 31
require each of the following to give LGIASuper 32

	Trustee details of the salary of each of its permanent employees who are LGIAsuper members after any change to the salary of any of the employees—	1 2 3 4
	(a) a local government other than the Brisbane City Council;	5 6
	(b) a local government entity.	7
	(2) The notice must state the day on which the details must be given to LGIAsuper Trustee.	8 9
	(3) The local government or local government entity must comply with the notice.	10 11
	Division 3 Superannuation contributions for particular employees	12 13 14
Clause 28	Amendment of s 220 (Amount of yearly contributions—particular employers)	15 16
	(1) Section 220(1) to (6)— <i>omit, insert—</i>	17 18
	(1) This section applies to the following (each <i>an employer</i>)—	19 20
	(a) a local government;	21
	(b) a local government entity.	22
	(2) The yearly contribution an employer must make for a permanent employee of the employer to the relevant fund for the employee is—	23 24 25
	(a) for the employee’s membership (if any) in LGIAsuper in a defined benefit category—the amount stated, from time to time, in the trust deed; or	26 27 28 29

[s 29]

- (b) for the employee’s membership (if any) in LGIA super in the accumulation category under the trust deed, or the employee’s membership in any other fund—the amount prescribed by a regulation. 1
2
3
4
5
- (2) Section 220(9), ‘stated in the trust deed’— 6
omit, insert— 7
prescribed under a regulation 8
- (3) Section 220(10), ‘Subsections (3) and (5) are’— 9
omit, insert— 10
Subsection (2)(b) is 11
- (4) Section 220(7) to (10)— 12
renumber as section 220(3) to (6). 13

Clause 29 Amendment of s 220A (Amount of yearly contributions—permanent employees and prescribed employees) 14
15
16

- (1) Section 220A, heading, ‘and prescribed employees’— 17
omit. 18
- (2) Section 220A(1) and (2)— 19
omit, insert— 20
(1) This section applies to a permanent employee (an **employee**) of a local government or local government entity. 21
22
23
- (3) Section 220A(3), ‘LG super scheme’— 24
omit, insert— 25
relevant fund for the employee 26
- (4) Section 220A(7), ‘Subsection (3)’— 27
omit, insert— 28
Subsection (2) 29

[s 31]

Clause 31	Replacement of ss 220C–222	1
	Sections 220C to 222—	2
	<i>omit, insert—</i>	3
	221 Exemption from payment of yearly contributions on grounds of financial hardship	4
		5
	(1) This section applies to a permanent employee of a local government or local government entity, other than in relation to the employee’s membership (if any) in LGIAsuper in a defined benefit category.	6 7 8 9 10
	(2) An employee and the employee’s employer may agree in writing—	11 12
	(a) that the employee is exempt, on the grounds of the employee’s financial hardship, from paying all or a stated part of the contributions payable under section 220A(2) by the employee; and	13 14 15 16 17
	(b) on the period, of not more than 1 year, of the exemption.	18 19
	(3) Subsection (2)(b) does not limit the number of times the employer and employee may agree to an exemption under subsection (1) for the employee.	20 21 22
	(4) The employer or employee must give the relevant trustee a copy of the agreement within 2 months after the agreement is made.	23 24 25
	222 Adjusting contributions if salary decreased	26
	(1) This section applies if the salary of a permanent employee of a local government or local government entity decreases.	27 28 29
	(2) The employee may, within 60 days after the decrease in salary takes effect, give the local government or local government entity written notice that the employee wants to pay	30 31 32 33

	contributions as if the employee’s salary had not decreased.	1 2
	(3) If the employee gives a notice under subsection (2), the local government or local government entity must calculate the yearly contributions payable for the employee based on the employee’s salary before it was decreased.	3 4 5 6 7
Clause 32	Omission of s 223 (Super contributions for non-contributory members)	8 9
	Section 223—	10
	<i>omit.</i>	11
Clause 33	Amendment of s 224 (Interest is payable on unpaid super contributions)	12 13
	(1) Section 224, heading, ‘super’—	14
	<i>omit.</i>	15
	(2) Section 224(1), from ‘a contribution’—	16
	<i>omit, insert—</i>	17
	a superannuation contribution payable for an employee of the local government or local government entity within 14 days after the end of the employee’s pay period for which the contribution is payable.	18 19 20 21 22
	(3) Section 224(2), ‘LG super scheme’—	23
	<i>omit, insert—</i>	24
	relevant fund for the employee	25
	(4) Section 224(3)—	26
	<i>omit.</i>	27
	(5) Section 224(4)—	28
	<i>renumber</i> as section 224(3).	29

[s 34]

Clause 34	Amendment of s 226 (Super scheme for councillors)	1
	Section 226(3)(a), ‘the LG super scheme’—	2
	<i>omit, insert—</i>	3
	this part	4
Clause 35	Omission of s 227 (Super schemes to be audited)	5
	Section 227—	6
	<i>omit.</i>	7
Clause 36	Insertion of new ch 9, pt 10	8
	Chapter 9—	9
	<i>insert—</i>	10
	Part 10	Transitional provisions
		for Revenue and Other
		Legislation
		Amendment Act 2016
		11
		12
		13
		14
	313 Change in name of board and scheme	15
	(1) To remove any doubt, it is declared that—	16
	(a) the amendment of section 208 by the	17
	<i>Revenue and Other Legislation Amendment</i>	18
	<i>Act 2016</i> has effect only to change the name	19
	of the board mentioned in the section and	20
	does not establish a new board; and	21
	(b) the amendment of section 217 by the	22
	<i>Revenue and Other Legislation Amendment</i>	23
	<i>Act 2016</i> has effect only to change the name	24
	of the superannuation scheme mentioned in	25
	the section and does not establish a new	26
	superannuation scheme.	27
	(2) From the commencement, if the context	28

permits—	1
(a) a reference in a document to the Queensland Local Government Superannuation Board under the 1993 Act or this Act is taken to be a reference to LGIASuper Trustee; and	2 3 4 5
(b) a reference in a document to the Local Government Superannuation Scheme under the 1993 Act or this Act, or to the LG super scheme, is taken to be a reference to LGIASuper; and	6 7 8 9 10
(c) a reference in an industrial instrument to City Super or the Brisbane City Council Superannuation Plan is taken to be a reference to LGIASuper.	11 12 13 14
314 Existing membership and entitlements	15
(1) The amendment of this Act by the <i>Revenue and Other Legislation Amendment Act 2016</i> does not affect—	16 17 18
(a) the membership of a current member; or	19
(b) any entitlement the member accrued under this Act before the commencement.	20 21
(2) In this section—	22
<i>current member</i> means a person who, immediately before the commencement, was a member of LGIASuper.	23 24 25
Clause 37 Amendment of sch 4 (Dictionary)	26
(1) Schedule 4, definitions <i>accumulation benefit member</i> , <i>LG super scheme</i> , <i>super board</i> and <i>trust deed</i> —	27 28
<i>omit.</i>	29
(2) Schedule 4—	30
<i>insert</i> —	31

[s 38]

<i>chosen fund</i> , for chapter 7, part 2, see section 216A.	1
<i>defined benefit category</i> , for chapter 7, part 2, see section 216A.	2 3
<i>fund</i> , for chapter 7, part 2, see section 216A.	4
<i>LGIAsuper</i> means the superannuation scheme continued in existence under section 217.	5 6
<i>LGIAsuper Trustee</i> means the board continued in existence under section 208.	7 8
<i>permanent employee</i> , for chapter 7, part 2, see—	9
(a) for a local government (other than the Brisbane City Council) or a local government entity—section 216B; or	10 11
(b) for the Brisbane City Council—section 216C.	12
<i>relevant fund</i> , for chapter 7, part 2, see section 216A.	13
<i>relevant trustee</i> , for chapter 7, part 2, see section 216A.	14
<i>superannuation contributions</i> , for chapter 7, part 2, see section 216A.	15 16
<i>trust deed</i> means a trust deed made by LGIAsuper Trustee.	17

Part 6	Amendment of Queensland Plan Act 2014	18 19
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Clause 38	Act amended	20
	This part amends the <i>Queensland Plan Act 2014</i> .	21
Clause 39	Amendment of s 3 (Main purposes of Act)	22
	Section 3(b)(i)—	23
	<i>omit, insert—</i>	24
	(i) requiring that the Queensland Plan be considered in preparing a community objectives statement; and	25 26 27

Clause 40	Replacement of s 8 (Government response to the Queensland Plan)	1 2
	Section 8—	3
	<i>omit, insert—</i>	4
	8 Preparation of community objectives statement	5 6
	The Premier must consider the Queensland Plan in preparing a community objectives statement.	7 8
Clause 41	Omission of pt 3, div 2 (Public authorities)	9
	Part 3, division 2—	10
	<i>omit.</i>	11
Clause 42	Renumbering of pt 3, div 3 (Local governments)	12
	Part 3, division 3—	13
	<i>renumber</i> as part 3, division 2.	14
Clause 43	Amendment of s 11 (Preparation of corporate plans)	15
	Section 11—	16
	<i>insert—</i>	17
	(3) In this section—	18
	<i>corporate plan</i> , for a local government, means a corporate plan that, under the <i>Local Government Act 2009</i> , section 104(5)(a) or the <i>City of Brisbane Act 2010</i> , section 103(1)(b), forms part of the local government's system of financial management.	19 20 21 22 23 24 25
Clause 44	Omission of ss 13 and 14	26
	Sections 13 and 14—	27

[s 45]

omit.

1

Clause 45 **Amendment of pt 5 hdg (Review of the Queensland Plan and government response)**

2

3

Part 5, heading, ‘and government response’—

4

omit.

5

Clause 46 **Omission of s 18 (Review of government response)**

6

Section 18—

7

omit.

8

Clause 47 **Omission of ss 40 and 41**

9

Sections 40 and 41—

10

omit.

11

Clause 48 **Amendment of sch 2 (Dictionary)**

12

(1) Schedule 2, definitions *annual report, corporate plan, government response, public authority, statutory body and strategic direction*—

13

14

15

omit.

16

(2) Schedule 2—

17

insert—

18

community objectives statement means a statement of the State government’s broad objectives for the community under the *Financial Accountability Act 2009*, section 10.

19

20

21

Part 7	Amendment of Right to Information Act 2009	1 2
Clause 49	Act amended	3
	This part amends the <i>Right to Information Act 2009</i> .	4
Clause 50	Amendment of sch 2 (Entities to which this Act does not apply)	5 6
	Schedule 2, part 2—	7
	<i>insert—</i>	8
	9A QSuper Board continued under the <i>Superannuation (State Public Sector) Act 1990</i> in relation to its functions under that Act	9 10 11
Part 8	Amendment of Superannuation (State Public Sector) Act 1990	12 13
Clause 51	Act amended	14
	This part amends the <i>Superannuation (State Public Sector) Act 1990</i> .	15 16
Clause 52	Amendment of long title	17
	Long title, from ‘the machinery’ to ‘sector’—	18
	<i>omit, insert—</i>	19
	for the operation of an established superannuation scheme for the State public sector and other persons	20 21 22

[s 53]

Clause 53	Amendment of s 2 (Interpretation)	1
(1)	Section 2(1), definitions <i>board</i> , <i>commencement day</i> , <i>eligible scheme</i> , <i>investment manager</i> , <i>new</i> , <i>Parliamentary Benefits Committee</i> , <i>police 74 member</i> , <i>QIC</i> , <i>QSL</i> , <i>relevant employee</i> , <i>repealed</i> , <i>State 72 member</i> , <i>subsidiary</i> , <i>surchage debt account</i> and <i>transfer day</i> —	2 3 4 5 6
	<i>omit.</i>	7
(2)	Section 2(1)—	8
	<i>insert</i> —	9
	<i>board</i> means the board continued under section 3.	10
	<i>core government employee</i> means an employee of a unit of the State public sector who is declared, under section 15A, to be a core government employee for this Act.	11 12 13 14
	<i>fund</i> , for part 3AA, division 1, see section 15.	15
(3)	Section 2(1), definition <i>unit of the State public sector</i> , paragraph (o), ‘a regulation’—	16 17
	<i>omit, insert</i> —	18
	section 2A	19
(4)	Section 2(1), definition <i>unit of the State public sector</i> , from ‘include—’—	20 21
	<i>omit, insert</i> —	22
	include the Executive Council.	23
Clause 54	Replacement of s 2A (Eligible schemes)	24
	Section 2A—	25
	<i>omit, insert</i> —	26
	2A Units of the State public sector	27
(1)	The Minister may, by written notice, declare an entity to be a unit of the State public sector.	28 29
(2)	Also, if there is any doubt that a person is an	30

	employee of a unit of the State public sector, the	1
	Minister may, by written notice, declare whether	2
	the person is or is not an employee of a unit of the	3
	State public sector.	4
	(3) A notice under subsection (1) or (2) is subordinate	5
	legislation.	6
Clause 55	Amendment of s 3 (Establishment of board)	7
	Section 3(1), from ‘name’—	8
	<i>omit, insert</i> —	9
	name ‘QSuper Board’.	10
Clause 56	Amendment of s 6A (Chief executive officer)	11
	Section 6A(2), ‘a subsidiary of’—	12
	<i>omit, insert</i> —	13
	an entity ultimately owned or controlled by	14
Clause 57	Omission of s 9A (Assignment of departmental employees to perform work for the board)	15
	Section 9A—	16
	<i>omit.</i>	17
Clause 58	Amendment of s 11 (Investment of fund)	19
	Section 11—	20
	<i>insert</i> —	21
	(4) In this section—	22
	<i>investment manager</i> see the SIS Act, section	23
	10(1).	24

[s 59]

Clause 59	Amendment of s 12A (Membership categories)	1	
	Section 12A, heading ‘Membership’—	2	
	<i>omit, insert</i> —	3	
	Deed to provide membership	4	
Clause 60	Omission of ss 13–13B	5	
	Sections 13 to 13B—	6	
	<i>omit.</i>	7	
Clause 61	Amendment of s 14 (Contents of deed)	8	
	(1) Section 14—	9	
	<i>insert</i> —	10	
	(ba) membership of the scheme;	11	
	(2) Section 14(ba) to (o)—	12	
	<i>renumber</i> as section 14(c) to (p).	13	
Clause 62	Replacement of pt 3, divs 3 and 4	14	
	Part 3, divisions 3 and 4—	15	
	<i>omit, insert</i> —	16	
	Division 3	General provisions about membership of scheme	17
			18
	14A Membership open to everyone	19	
	The scheme is open to membership by any person,	20	
	subject to the requirements about membership in	21	
	the deed.	22	

14B Minister may declare matters about membership by particular employees	1 2
(1) The Minister may, by written notice, declare the following about membership of the scheme by an employee of a unit of the State public sector—	3 4 5
(a) the membership category or categories for which the employee is eligible;	6 7
(b) any conditions applying to the employee's membership of the scheme;	8 9
(c) for an employee other than a core government employee—whether the employee's membership in the scheme is compulsory.	10 11 12 13
(2) A notice under subsection (1) is subordinate legislation.	14 15

Division 4	Continuation of membership after particular events	16 17 18
-------------------	---	----------------

14C Application of division	19
This division applies if—	20
(a) either of the following things (each a <i>relevant event</i>) happens in relation to a person—	21 22 23
(i) the person ceases to be an employee of a unit of the State public sector and becomes an employee of another entity that is not a unit of the State public sector;	24 25 26 27 28
(ii) the person's employer ceases to be a unit of the State public sector and the	29 30

[s 62]

- person continues to be an employee of 1
the employer; and 2
- (b) immediately before the relevant event, the 3
person was a member of the scheme; and 4
- (c) any of the following apply— 5
- (i) the relevant event happens under an 6
Act that provides that, on the 7
happening of the relevant event, the 8
person keeps all the person's existing 9
and accruing rights relating to 10
superannuation; 11
- (ii) the Minister declares, by gazette 12
notice, that on the happening of the 13
relevant event the person keeps all the 14
person's existing and accruing rights 15
relating to superannuation; 16
- (iii) both— 17
- (A) the Minister approves the 18
employer for this division by 19
written notice given to the 20
employer; and 21
- (B) the employer gives written notice 22
to the board that the employer 23
agrees to the person's continued 24
membership in the scheme. 25

14D Continuation of membership 26

- (1) The person's membership in the scheme 27
continues after the relevant event in the same 28
category and subject to the same conditions as 29
applied before the relevant event. 30
- (2) To remove any doubt, it is declared that— 31

-
- (a) the person’s membership in the scheme may end under this Act other than because of the happening of the relevant event; and
- (b) if subsection (1) applies to a person who is a member in the standard defined benefit category as defined under section 32M—
- (i) the person’s membership or entitlement to membership of the standard defined benefit category is unaffected by the happening of the relevant event; and
- (ii) section 32N does not apply to the person.
- (3) Subsection (2) applies for the circumstances mentioned in section 14C(c)(ii) from when the relevant event happens, even if the gazette notice mentioned in that section is published after the relevant event happens.
- 14E Employer may not revoke agreement**
- An employer who gives a notice under section 14(c)(iii)(B) may not revoke the notice.
- 14F Minister’s power to declare particular matters unaffected**
- (1) Nothing in this division prevents the Minister from—
- (a) declaring the person’s employer to be a unit of the State public sector under section 2A; or
- (b) declaring matters about the person’s membership in the scheme under section 14B.
- (2) However, a declaration under section 14B about the person’s membership in the scheme must be

[s 62]

consistent with section 14D.	1
Part 3AA	
Choice of fund provisions	2 3
Division 1	
Choice of fund for core government employees	4 5
15 Definition for division	6
In this division—	7
<i>fund</i> means a superannuation fund, superannuation scheme, approved deposit fund, or RSA, as defined under the <i>Superannuation Guarantee (Administration) Act 1992</i> (Cwlth).	8 9 10 11
15A Core government employees	12
(1) The Minister may, by written notice, declare the employees of a unit of the State public sector who are core government employees for this Act.	13 14 15
(2) A notice under subsection (1) is subordinate legislation.	16 17
15B Scheme is default fund for core government employees	18 19
Unless a core government employee gives a direction under section 15C, the employee's employer must pay the contributions payable for the employee into the scheme.	20 21 22 23

15C Core government employee may choose another fund	1 2
(1) A core government employee may, by written notice given to the employee's employer, direct the employee's employer to pay the contributions payable for the employee into a fund other than the scheme.	3 4 5 6 7
<i>Note—</i>	8
See the <i>Superannuation Guarantee (Administration) Act 1992</i> (Cwlth) for employer obligations relating to an employee's choice of fund.	9 10 11
(2) This section does not apply in relation to a core government employee's membership in a defined benefit category under the deed.	12 13 14
15D Employer contributions if another fund chosen	15 16
(1) This section applies if, because of a direction under section 15C, a core government employee's employer must pay the contributions payable for the employee into a fund other than the scheme.	17 18 19 20
(2) The employer must pay the employer's contributions into the fund at the rate the employer would have paid contributions into the scheme under the deed if the employee were a member of the scheme, having regard to—	21 22 23 24 25
(a) the category for which the employee is eligible under a declaration under section 14B; and	26 27 28
(b) the employee compulsory contributions the employee pays into the fund.	29 30
Division 2	
Scheme as default fund for particular employees	31 32

[s 62]

15E Scheme is default fund for particular employees	1 2
(1) This section applies to the following employees—	3
(a) an employee of a unit of the State public sector—	4 5
(i) whose membership of the scheme is the subject of a declaration under section 14B; and	6 7 8
(ii) who is not a core government employee or an employee for whom membership in the scheme is compulsory under a declaration under section 14B(1)(c); and	9 10 11 12 13
(iii) whose employer has not nominated a fund other than the scheme to be the default fund for the employee;	14 15 16
(b) an employee of a unit of the State public sector whose membership of the scheme is not the subject of a declaration under section 14B, or an employee of an entity that is not a unit of the State public sector, whose employer has a written agreement with the board providing that the scheme is the default fund for the employee.	17 18 19 20 21 22 23 24
(2) The scheme is the default fund for the employee.	25
(3) In this section—	26
default fund , for an employee, means the fund to which the employee's employer must pay contributions unless the employee gives the employer a written notice stating the employee wants another fund to be the person's chosen fund under the <i>Superannuation Guarantee (Administration) Act 1992</i> (Cwlth).	27 28 29 30 31 32 33

Clause 63	Amendment of s 15K (Staff services from department and board)	1 2
	Section 15K(3), definition <i>board</i> —	3
	<i>omit, insert</i> —	4
	<i>board</i> includes an entity ultimately owned or controlled by the board.	5 6
Clause 64	Amendment of s 20A (Auditing)	7
	(1) Section 20A(1)(b), ‘the auditor-general’—	8
	<i>omit, insert</i> —	9
	an auditor appointed by the board	10
	(2) Section 20A(2)—	11
	<i>omit, insert</i> —	12
	(2) As soon as practicable after conducting the audit, the auditor must—	13 14
	(a) certify the financial statements and prepare a report about the certified statements; and	15 16
	(b) give the certified statements and report to the board.	17 18
	(3) The board must give a copy of the certified statements and report to the Minister as soon as practicable after receiving them.	19 20 21
	(4) The board may appoint a person as an auditor for this section only if the board is reasonably satisfied the person satisfies the SIS Act, section 35AC(2)(a) and (b).	22 23 24 25
	<i>Note</i> —	26
	See also the SIS Act for other provisions about auditing.	27
Clause 65	Amendment of s 21 (Protection of expressions associated with scheme)	28 29
	(1) Section 21(1) to (3)—	30

[s 66]

omit, insert—

- 1
- (1) A person must not do any of the following in 2
connection with selling the right to participate in 3
a superannuation, insurance, provident or other 4
benefit scheme (the *promoted scheme*) unless the 5
promoted scheme is the scheme to which this Act 6
relates— 7
- (a) use a declared expression; 8
- (b) use a variation of a declared expression in a 9
way that may cause a person to reasonably 10
believe the promoted scheme is or is 11
associated with the scheme to which this 12
Act relates; 13
- (c) use any word (either alone or with other 14
words) similar in sight or sound to a 15
declared expression in a way that may cause 16
a person to reasonably believe the promoted 17
scheme is or is associated with the scheme 18
to which this Act relates. 19
- Maximum penalty—40 penalty units. 20
- (2) Section 21(4)— 21
renumber as section 21(2). 22

Clause 66 Omission of s 22 (Publicity of scheme) 23
Section 22— 24
omit. 25

Clause 67 Amendment of s 28 (Contributions by units) 26
Section 28, before subsection (1)— 27
insert— 28

(1A) This section applies only in relation to a member 29
of the scheme in a defined benefit category under 30
the deed. 31

Clause 68	Insertion of new s 28A	1
	After section 28—	2
	<i>insert—</i>	3
	28A Adjustment of multiples for particular standard defined benefit members	4 5
	(1) This section applies to an employed member or former employed member in the standard defined benefit category if—	6 7 8
	(a) the member’s salary as at an annual review date is higher than the member’s previous annual review date salary; and	9 10 11
	(b) the Treasurer, on the advice of an actuary, believes the increase in salary is, or includes, an unremunerative increase.	12 13 14
	(2) The Treasurer may decide a relevant accrued multiple for the member, as at the annual review date, to be an amount recommended by an actuary that—	15 16 17 18
	(a) excludes the effect of the unremunerative increase; and	19 20
	(b) does not otherwise affect the member’s benefits in the standard defined benefit category at the annual review date.	21 22 23
	<i>Note—</i>	24
	See also, the <i>Superannuation Industry (Supervision) Regulations 1994</i> (Cwlth), regulation 13.16.	25 26 27
	(3) The Treasurer’s decision under subsection (2) applies despite anything in the deed.	28 29
	(4) Each of the following terms used in this section have the meaning given by the deed—	30 31
	• annual review date	32
	• annual review date salary	33

[s 69]

	• salary	1
	• standard defined benefit category.	2
(5)	In this section—	3
	<i>relevant accrued multiple</i> , for an employed member or former employed member, means a multiple used to work out a voluntary exit benefit for the member at an annual review date.	4 5 6 7
	<i>total remuneration</i> , of an employed member or former employed member, means the total remuneration paid for the member’s services, including salary and sums paid by way of fees or allowances.	8 9 10 11 12
	<i>unremunerative increase</i> , in relation to an employed member’s or former employed member’s salary, means an increase in salary that is not related to an increase in the member’s total remuneration.	13 14 15 16 17
	<i>voluntary exit benefit</i> , for an employed member or former employed member, means a benefit of the member in the standard defined benefit category under the deed that is—	18 19 20 21
	(a) a benefit on age retirement for a member who has reached the age of 55 years; or	22 23
	(b) a benefit on withdrawal for a member who is under the age of 55 years.	24 25
Clause 69	Omission of s 30D (Commencement of Superannuation (State Public Sector) Notice 2000)	26 27
	Section 30D—	28
	<i>omit.</i>	29
Clause 70	Omission of pts 4A–5A	30
	Parts 4A to 5A—	31

omit.

1

Clause 71 Replacement of pt 6 (Transitional provisions) 2

Part 6— 3

omit, insert— 4

**Part 6 Transitional provisions
for Revenue and Other
Legislation
Amendment Act 2016** 5
6
7
8

33 Change in board's name 9

(1) To remove any doubt, it is declared that the amendment of section 3 by the *Revenue and Other Legislation Amendment Act 2016* has effect only to change the name of the board and does not establish a new board. 10
11
12
13
14

(2) From the commencement, if the context permits, a reference in an instrument to 'Board of Trustees of the State Public Sector Superannuation Scheme' is taken to be a reference to QSuper Board. 15
16
17
18
19

34 Existing membership and entitlements of State public sector employees 20
21

(1) The amendment of this Act by the *Revenue and Other Legislation Amendment Act 2016* does not affect— 22
23
24

(a) the membership of a current member; or 25

(b) any entitlement the member accrued under this Act before the commencement. 26
27

(2) In this section— 28

current member means a person who, 29

[s 72]

	immediately before the commencement, was a member of the scheme.	1 2
35	Declaration for Acts Interpretation Act 1954, section 20A	3 4
	Parts 4A to 5A and 6, as in force before the commencement are declared to be laws to which the <i>Acts Interpretation Act 1954</i> , section 20A applies.	5 6 7 8
Part 9	Amendment of Taxation Administration Act 2001	9 10
Clause 72	Act amended	11
	This part amends the <i>Taxation Administration Act 2001</i> .	12
Clause 73	Amendment of s 40 (When payments are received)	13
	Section 40(2)—	14
	<i>omit, insert—</i>	15
	(2) However, if an amount is tendered to the commissioner on a day that is not a business day, or after 5p.m. on a business day, the payment of the amount is taken to have been made on the following business day.	16 17 18 19 20
	(3) Subsection (2) does not apply to an amount if—	21
	(a) a regulation made under section 29(1)(b) allows the amount to be paid electronically; and	22 23 24
	(b) payment of the amount is made electronically.	25 26

Clause 74	Amendment of s 61 (Interest on particular overpayments following court's or QCAT's decision)	1 2
	Section 61(1)(a), 'section 74'—	3
	<i>omit, insert—</i>	4
	section 70C	5
Clause 75	Amendment of s 144 (When document given to commissioner)	6 7
	(1) Section 144(1)(e), before 'the time'—	8
	<i>insert—</i>	9
	at	10
	(2) Section 144(2)—	11
	<i>omit, insert—</i>	12
	(2) However, if the document is given to the commissioner on a day that is not a business day, or after 5p.m. on a business day, the document is taken to be given to the commissioner on the following business day.	13 14 15 16 17
	(3) Subsection (2) does not apply to a document given in the way mentioned in subsection (1)(e).	18 19
Clause 76	Amendment of sch 2 (Dictionary)	20
	Schedule 2, definition <i>tax law liability</i> , 'court ordered costs'—	21 22
	<i>omit, insert—</i>	23
	costs ordered by a court or QCAT	24

[s 77]

Part 10	Amendment of Taxation Administration Regulation 2012	1 2
Clause 77	Regulation amended	3
	This part amends the <i>Taxation Administration Regulation 2012</i> .	4 5
Clause 78	Insertion of new s 6A	6
	After section 6—	7
	<i>insert—</i>	8
	6A When payments are received—Act, s 40	9
	(1) For section 40(1)(b) of the Act, the time prescribed is when the payment is credited to an account, with a financial institution, operated by the commissioner in the performance of the commissioner’s functions under section 8 of the Act.	10 11 12 13 14 15
	(2) However, if the payment is later dishonoured, the payment is taken not to have been received by the commissioner.	16 17 18
Part 11	Amendment of other Acts	19
Clause 79	Acts amended in sch 1	20
	Schedule 1 amends the Acts mentioned in it.	21

Schedule 1	Amendment of other Acts	1
	section 79	2
	Ambulance Service Act 1991	3
1	Section 17—	4
	<i>omit.</i>	5
	Education (Queensland Curriculum and Assessment Authority) Act 2014	6
		7
1	Section 35(2)(b), from ‘if’ to ‘—’—	8
	<i>omit.</i>	9
	Further Education and Training Act 2014	10
1	Section 112ZB(1), after ‘appointment’—	11
	<i>insert—</i>	12
	, a public service employee	13
2	Section 112ZB(1)(a), from ‘a public’ to ‘—’—	14
	<i>omit.</i>	15

Schedule 1

3 Section 112ZB(1)(a), ‘; or’— 1
omit, insert— 2
; and 3

4 Section 112ZB(1)(b), from ‘a member’ to ‘—’— 4
omit. 5

Government Owned Corporations Act 1993 6

1 Section 151— 7
omit. 8

Industrial Relations Act 1999 9

1 Schedule 2, section 3(1)(b)(i) and (ii)— 10
omit, insert— 11

(i) the member was having eligible 12
contributions paid to the member’s chosen 13
fund at the time of the member’s 14
appointment as a member, and the member 15
properly elects to continue to have eligible 16
contributions paid to the member’s chosen 17
fund; or 18

(ii) the member was not having eligible 19
contributions paid to the member’s chosen 20
fund at the time of the member’s 21
appointment as a member, and the member 22
properly elects to have eligible contributions 23
paid to the member’s chosen fund; or 24

2	Schedule 2, section 3(3) and (4)—	1
	<i>omit, insert—</i>	2
	(3) A copy of the election must be given to—	3
	(a) the chief executive; and	4
	(b) for a member whose chosen fund is the scheme under the State Public Sector Superannuation Act—the board under that Act.	5 6 7 8
	(4) In this section—	9
	<i>chosen fund</i> , for a member, means—	10
	(a) the scheme under the State Public Sector Superannuation Act; or	11 12
	(b) another fund to which eligible contributions are paid for the member under the State Public Sector Superannuation Act, section 15D.	13 14 15 16
	<i>eligible contributions</i> means contributions paid at the rate prescribed under the deed for the scheme under the State Public Sector Superannuation Act for employees of a unit of the State public sector as defined under that Act.	17 18 19 20 21
	<i>State Public Sector Superannuation Act</i> means the <i>Superannuation (State Public Sector) Act 1990</i> .	22 23 24
	Land Court Act 2000	25
1	Section 40(2)(b)—	26
	<i>omit, insert—</i>	27
	(b) a member for whom eligible contributions are being paid to the member's chosen fund at the time of the member's appointment as	28 29 30

	a member, if the member elects to continue to have eligible contributions paid to the member's chosen fund.	1 2 3
2	Section 40(3)(a) and (b)— <i>omit, insert—</i>	4 5
	(a) the chief executive; and	6
	(b) for a member whose chosen fund is the scheme under the State Public Sector Superannuation Act—the board under that Act.	7 8 9 10
3	Section 40(4), from 'who' to 'fund'— <i>omit, insert—</i>	11 12
	for whom eligible contributions are being paid to the scheme under the State Public Sector Superannuation Act at the time of the member's appointment as a member does not elect to continue to have eligible contributions paid to the scheme, the member, in relation to the scheme	13 14 15 16 17 18
4	Section 40— <i>insert—</i>	19 20
	(5) In this section— <i>chosen fund</i> , for a member, means—	21 22
	(a) the scheme under the State Public Sector Superannuation Act; or	23 24
	(b) another fund to which eligible contributions are paid for the member under the State Public Sector Superannuation Act, section 15D.	25 26 27 28
	<i>eligible contributions</i> means contributions paid at the rate prescribed under the deed for the scheme	29 30

	under the State Public Sector Superannuation Act	1
	for employees of a unit of the State public sector	2
	as defined under that Act.	3
	<i>State Public Sector Superannuation Act</i> means	4
	the <i>Superannuation (State Public Sector) Act</i>	5
	1990.	6
	Prostitution Act 1999	7
1	Section 110J—	8
	<i>omit.</i>	9
	Public Officers Superannuation Benefits Recovery Act	10
	1988	11
1	Section 8(2)(c), before ‘section 32A’—	12
	<i>insert—</i>	13
	repealed	14
	Queensland Competition Authority Act 1997	15
1	Section 227—	16
	<i>omit.</i>	17

	Queensland Investment Corporation Act 1991	1
1	Section 31—	2
	<i>omit.</i>	3
2	Section 32(4)(a), from ‘the State’ to ‘Scheme or’—	4
	<i>omit.</i>	5
	Superannuation (Public Employees Portability) Act 1985	6
		7
1	Section 4(1), definition <i>approved superannuation scheme</i>, from ‘State’ to ‘established’—	8
	<i>omit, insert—</i>	9
		10
	scheme	11
2	Section 6(1)(b), from ‘State’ to ‘Scheme’—	12
	<i>omit, insert—</i>	13
		14
	scheme	14
3	Section 10(4), before ‘section 32A’—	15
	<i>omit, insert—</i>	16
		17
	repealed	17

TAFE Queensland Act 2013 1

1 Section 32(3), from ‘If’ to ‘1990’— 2

omit, insert— 3

Also 4

Water Act 2000 5

1 Section 475— 6

omit. 7

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