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PUBLIC SECTOR SUPERANNUATION REFORM (PARLIAMENTARY SUPERANNUATION) REGULATIONS 2026

STATUTORY RULES 2026, No. 91

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PUBLIC SECTOR SUPERANNUATION REFORM (PARLIAMENTARY SUPERANNUATION) REGULATIONS 2026

I, the Governor in and over the State of Tasmania and its Dependencies in the Commonwealth of Australia, acting with the advice of the Executive Council, make the following regulations under the *Public Sector Superannuation Reform Act 2016*.

Dated 16 November 2026.

CAROLINE WELLS
Governor

By Her Excellency's Command,

ERIC ABETZ
Treasurer

PART 1 – PRELIMINARY

1. Short title

These regulations may be cited as the *Public Sector Superannuation Reform (Parliamentary Superannuation) Regulations 2026*.

2. Commencement

These regulations take effect on 7 December 2026.

3. Interpretation

In these regulations, unless the contrary intention appears –

additional salary, in respect of a member, has the same meaning as in the *Parliamentary Salaries, Superannuation and Allowances Act 2012*;

assessment notice means a notice issued by the Taxation Commissioner requiring the payment of an amount of surcharge contributions tax, including interest on that payment, in respect of any person and includes –

(a) a notice that has been issued in respect of superannuation contributions transferred to the Commission under these regulations; and

(b) an amendment to such a notice issued by the Taxation Commissioner;

basic salary has the same meaning as in the *Parliamentary Salaries, Superannuation and Allowances Act 2012*;

benefit means a benefit payable under Part 3 or 4;

child, in respect of a member or former member, means a person who –

(a) is less than 18 years of age; and

(b) is the child of the member or former member and the member's surviving partner –

and includes –

(c) a person less than that age who has been legally adopted by the member or by the surviving partner of the member; and

(d) a person of 18 or more years of age but less than 25 years of age who is receiving full-time education at a school, college, university or other educational or training institution;

Committee means the Parliamentary Superannuation Committee established under regulation 5;

concessional contributions has the same meaning as in the *Income Tax Assessment Act 1997* of the Commonwealth;

contributions means contributions and repayments to the Fund;

death or invalidity benefit means a benefit payable under Subdivision 3 of Division 4 of Part 4;

element taxed in the fund has the same meaning as in the *Income Tax Assessment Act 1997* of the Commonwealth;

element untaxed in the fund has the same meaning as in the *Income Tax Assessment Act 1997* of the Commonwealth;

eligible rollover fund means an eligible rollover fund within the meaning of the SIS Act;

former member means –

(a) in Part 3 and in the definition of *child* in this regulation – a person who has been a member of Parliament and who, immediately before 27 November 2002, was entitled to a pension or other benefit under the 1973 Act; or

(b) in Part 4 – a person who, immediately before 27 November 2002, was entitled

to a benefit under the 1985 Act; or

(c) in Part 6 – a person to whom Part 3 or 4 applied who has ceased to be a member of either House;

House means a House of the Parliament of this State;

legal personal representative means –

(a) the executor of the will or administrator of the estate of a deceased person; or

(b) the trustee of the estate of a person under a legal incapacity; or

(c) a person who holds a power of attorney granted by a person in respect of matters generally relating to these regulations;

member means a member of Parliament to whom Part 3 or 4 applies;

non-concessional contributions has the same meaning as in the *Income Tax Assessment Act 1997* of the Commonwealth;

notional contributions surcharge amount means an amount calculated by the Commission under regulation 33 or 69;

notional surchargeable contributions factor means a factor applying to a member as determined by the Actuary for the purposes of Division 5 of Part 3 or Division 5 of Part 4;

notional taxed contributions has the same meaning as in the *Income Tax Assessment Act 1997* of the Commonwealth;

parliamentary salary means the basic salary that is payable to a member of Parliament and includes the additional salary, if any, that is payable to the member of Parliament;

pension means a pension under Part 3;

pensioner means a person who is receiving a pension under Part 3;

PRB Fund means the Parliamentary Retiring Benefits Fund as continued by regulation 50;

PRBF member means a member or former member of Parliament to whom Part 4 applies;

preservation age means the preservation age defined in the SIS Regulations as the preservation age;

PS Fund means the Parliamentary Superannuation Fund as continued by regulation 10;

PSF member means a member or former member of Parliament to whom Part 3 applies;

PSRB Trust means the Parliamentary Superannuation and Retirement Benefits Trust as established under the 1973 Act immediately before 27 November 2002;

regulated superannuation fund means a regulated superannuation fund within the meaning of the SIS Act;

retiring benefit means a benefit payable under Subdivision 2 of Division 4 of Part 4;

spouse includes the person with whom a PRBF member or PSF member is in a significant relationship, within the meaning of the *Relationships Act 2003*;

subfund means a part of the Fund that is maintained by the Commission as a subfund for the purposes of these regulations;

superannuation benefit has the same meaning as in the *Income Tax Assessment Act 1997* of the Commonwealth;

surcharge liability means liability for a tax or interest under the law of the Commonwealth arising from an entitlement to a benefit under these regulations;

surchargeable contributions debt account means an account established under regulation 39 or 74;

surviving partner means a person who is determined by the Commission –

(a) under regulation 96 to be the surviving partner of a PRBF member; or

(b) under regulation 97 to be the surviving partner of a PSF member;

Taxation Commissioner means the person who is holding office as, or acting in the office of, the Commissioner of Taxation under the *Taxation Administration Act 1953* of the Commonwealth;

tax free component has the same meaning as in the *Income Tax Assessment Act 1997* of the Commonwealth;

termination benefit means a benefit payable under Subdivision 4 of Division 4 of Part 4;

the SG Act means the *Superannuation Guarantee (Administration) Act 1992* of the Commonwealth;

the SIS Act means the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth;

the SIS Regulations means the *Superannuation Industry (Supervision) Regulations 1994* of the Commonwealth;

the 1973 Act means the *Parliamentary Superannuation Act 1973*;

the 1985 Act means the *Parliamentary Retiring Benefits Act 1985*.

4. Savings provision for pension entitlements under 1973 Act

A person who, immediately before the repeal of the 1973 Act, is in receipt of, or entitled to receive, a pension under that Act, is taken to be a person in receipt of, or entitled to receive, an equivalent pension under these regulations.

PART 2 – PARLIAMENTARY SUPERANNUATION COMMITTEE

5. Parliamentary Superannuation Committee

(1) For the purposes of determining the entitlements, of a member to whom Part 3 or 4 applies, arising from ill health, physical incapacity or mental incapacity, there is to be a committee to be known as the Parliamentary Superannuation Committee.

(2) The Committee consists of –

(a) the President of the Legislative Council; and

(b) the Speaker of the House of Assembly; and

(c) the Secretary of the responsible Department in relation to the *Financial Management Act 2016* or the Secretary's nominee.

(3) If the President of the Legislative Council or the Speaker of the House of Assembly ceases to hold office by reason of the expiration of that person's term as a member of Parliament, that person may continue to act as a member of the Committee until the person's successor in the office of President or Speaker is elected to that office.

(4) If a vacancy occurs in the office of a member of the Committee, the Governor may appoint a temporary member to hold office until the vacancy is filled by a person entitled by this regulation to hold that office.

6. Meetings of Committee

Schedule 1 has effect with respect to meetings of the Committee.

7. Costs of medical reports, &c.

The costs of –

(a) obtaining medical reports and any associated inquiries for the purposes of these regulations; and

(b) the administration of the Committee –

are to be paid out of the appropriate subfund.

PART 3 – PARLIAMENTARY SUPERANNUATION – 1973 SCHEME

Division 1 – Preliminary

8. Interpretation of Part

(1) In this Part –

period of service, in respect of a member or former member, means the period, or the sum of the periods (whether continuous or not and whether before or after 27 November 2002), during which that member or former member was, or is, entitled to a parliamentary salary.

(2) For the purposes of this Part, the period of service of a member to whom this Part applies, or a former member, is to be determined in accordance with the following provisions:

(a) if a member of the House of Assembly ceases to be a member of the House by reason of its dissolution or its expiry by effluxion of time, the member is taken to remain a member until the day fixed for the taking of the poll next following the dissolution or expiry of that House;

(b) subject to paragraph (a), the actual period during which a person is a member is to be regarded as service for the purposes of this Part;

(c) service, before or after the commencement of these regulations, of members holding office on 1 July 1973 or at any subsequent time is to be taken into account;

(d) broken periods of a member's service are to be aggregated and credited to the member.

9. Application of Part

(1) This Part applies only to a person who –

(a) was first elected as a member of either House before 12 November 1985; and

(b) was a member on 1 July 1999 –

but only until the member ceases to be a member of either House.

(2) Nothing in subregulation (1) limits the application of regulation 17.

Division 2 – Parliamentary Superannuation Fund

10. Continuation of Parliamentary Superannuation Fund

(1) For the purposes of this Part, the Parliamentary Superannuation Fund, as established under the 1973 Act immediately before 27 November 2002, continues as a subfund of the Fund.

(2) The PS Fund is to consist of –

(a) the money and investments of which the former fund consisted immediately before the commencement of these regulations; and

(b) contributions paid and repayments made by members to whom this Part applies and former members under this Part; and

(c) moneys paid into the PS Fund by the Minister under this Part; and

(d) income derived from the investment of moneys forming part of the PS Fund; and

(e) any estate or interest in land and any money, investments or other property of the PSRB Trust arising from its administration of the 1973 Act.

(3) All pensions, lump sum payments and other benefits provided by this Part (including pensions that are payable out of the PS Fund under regulation 4) are to be paid from the PS Fund.

(4) On and from the day (the ***commencement day***) on which these regulations take effect –

(a) a reference in any other Act, in any instrument made under any other Act, in any contract, agreement, arrangement or undertaking, or in any document of any kind, to –

(i) the Board; or

(ii) any predecessor of the Board –

to the extent to which the reference relates to the assets, or the rights or liabilities, of the Board in relation to the PS Fund, is taken to be, or include, a reference to the Commission; and

(b) any legal, or other, proceedings that –

(i) relate to the PS Fund or to assets, rights or liabilities that are, after the commencement day, assets, rights or liabilities of the Commission or the Fund; and

(ii) are commenced, before the commencement day, by or against the Board or a predecessor of the Board; and

(iii) are pending immediately before the commencement day –

are taken to be proceedings pending by or against the Commission; and

(c) any legal, or other, proceedings that –

(i) relate to the PS Fund or to assets, rights or liabilities that are, after the commencement day, assets, rights or liabilities of the Commission or the Fund; and

(ii) could have been commenced, before the commencement day, by or against the Board or a predecessor of the Board –

may be commenced by or against the Commission; and

(d) a judgement or order of a court, or other tribunal, that –

(i) relates to the assets, rights or liabilities of the Board or the Fund in relation to the PS Fund; and

(ii) is obtained before the commencement day by or against the Board or a predecessor of the Board –

may be enforced by or against the Commission; and

(e) any document, relating to legal, or other, proceedings, that –

(i) relates to the assets, rights or liabilities of the Board or the Fund in relation to the PS Fund; and

(ii) has been served on or by the Board, or a predecessor of the Board, before the commencement day –

is taken, where appropriate, to have been served on or by the Commission; and

(f) any act, matter or thing done, or omitted to be done, before the commencement day –

(i) in relation to the assets, rights or liabilities of the Board or the Fund in relation to the PS Fund; and

(ii) by, to or in respect of the Board or a predecessor of the Board –

is (to the extent to which that act, matter or thing has any force or effect) taken to have been done, or omitted, by, to or in respect of the Commission.

11. Payments by Minister into PS Fund

(1) The Minister must pay into the PS Fund a contribution comprising an amount equal to –

(a) in respect of a person who, immediately before 12 November 1985, was in receipt of, or entitled to receive, a pension under the 1973 Act – one-half, or such other proportion as the Actuary may recommend, of each payment by way of pension or other benefit made out of the PS Fund to that person after 1 August 1986; and

(b) in respect of a person who, immediately before 12 November 1985, was in receipt of, or entitled to receive, a pension under the 1973 Act and who elected to commute that pension to a lump sum payment – one-half, or such other proportion as the Actuary may recommend, of the lump sum paid to that person; and

(c) in respect of a person who, on or after 12 November 1985, became entitled to receive a pension under these regulations – five-sevenths, or such other proportion as the Actuary may recommend, of each payment by way of pension or other benefit made to that person; and

(d) in respect of a person who, on or after 12 November 1985, became or becomes entitled to receive a pension under the 1973 Act or this Part and who elected or elects to commute that pension to a lump sum payment – five-sevenths, or such other proportion as the Actuary may recommend, of the lump sum payment to that person; and

(e) in respect of a benefit paid under regulation 20(6) – the whole of the benefit.

(2) The Minister must pay into the PS Fund such additional amount as the Actuary may recommend from time to time, or another

amount that the Minister may from time to time determine, to enable the PS Fund to meet its liabilities under this Part.

(3) Payments required to be paid into the PS Fund by the Minister under this regulation must be paid within the period that the Minister and the Commission may agree.

Division 3 – Contributions

12. Contributions by members

(1) A member to whom this Part applies must contribute to the PS Fund as provided in this Division.

(2) A member's contributions must comprise a sum calculated at the rate of 12% of the annual amount for the time being of the member's parliamentary salary.

13. Member accounts for contributions

The Commission is to maintain an account for every member to whom this Part applies and credit to that account the member's contributions together with any interest payable under regulation 15 (which, accordingly, may be either positive or negative interest).

14. Deduction of contributions from salaries of members

(1) The contributions of a member to whom this Part applies must be made by way of deduction from each instalment of parliamentary salary that becomes payable to the member, commencing with the first instalment paid after the member becomes a member and ceasing, subject to subregulation (2), when the member attains the age of 65 years or ceases to be a member, whichever is the earlier.

(2) A member may elect, by notice in writing given to the Commission, that the member will make contributions in respect of the member's service after the age of 65 years in accordance with regulation 12(2).

(3) An election under subregulation (2) must be made within such period as the Commission may allow.

(4) A member who has made an election under subregulation (2) may, at any time, revoke that election by notice in writing to the Commission.

(5) The contributions in respect of a member who has made an election under subregulation (2) cease to be payable –

(a) when the member attains the age of 70 years; or

(b) when the member ceases to be a member; or

(c) when the member revokes the election –

whichever first occurs.

(6) A member who has ceased to make contributions under subregulation (1) and has elected under subregulation (2) to make contributions must resume paying contributions from a date fixed by the Commission.

(7) A member who has resumed paying contributions under subregulation (6) must make the contributions in respect of the member's service for which no contributions have been made within such period as the Commission may allow, together with interest at such rate as the Commission may determine.

(8) So far as is practicable, the deductions made in respect of a member must be equal in amount.

(9) All deductions so made must be paid into the PS Fund.

15. Interest on contributions

(1) A member to whom this Part applies who makes contributions to the PS Fund is entitled to the payment of interest on the amount of those contributions.

(2) For the purposes of subregulation (1) –

(a) the interest on the amount of contributions must be at such rate and be subject to such conditions as the

Commission, on the advice of the Actuary, determines; and

(b) the rate of interest so determined may be either a positive or negative rate of interest; and

(c) the interest in respect of –

(i) contributions paid before 1 July 1990 accrues on and after that day; and

(ii) contributions paid on and after 1 July 1990 accrues on and after the day on which those contributions are paid.

16. Contributions and interest vest in member

Contributions made by a member to whom this Part applies, and any interest allocated to those contributions under regulation 15, vest in the member.

17. Member resigning to contest another seat

(1) A member to whom this Part applies who –

(a) resigns from a seat in either House and within 7 days informs the Commission in writing of the member's intention to contest an election for another seat in either House; and

(b) is elected at that election within 3 months after so resigning –

is taken, for the purposes of this Part, to have remained a member to whom this Part applies.

(2) If the member is elected at that election –

(a) the period between the date of resignation and election is not counted as contributory service for the purposes of this Part; and

(b) no superannuation contributions are to be made to the PS Fund in respect of that member in respect of the period between resignation and the date of the election.

(3) If the member is not elected at that election, the member is entitled to interest on the member's benefit under this Part, in accordance with regulation 15, from the date of the resignation until payment of the benefit.

Division 4 – Pensions and other benefits

Subdivision 1 – Members' pensions

18. Application of Division

This Division is subject to Division 5 of this Part and to Part 5.

19. Persons to whom pensions, &c., are payable

Pensions, lump sum payments and other benefits under this Part are payable only to, or in respect of, members to whom this Part applies.

20. Members' superannuation pensions

(1) Subject to this Part, a person –

(a) who, having been a member to whom this Part applies, ceases –

(i) to be a member; and

(ii) to be entitled to a parliamentary salary; and

(b) whose period of service as a member is not less than 8 years –

is entitled to a pension calculated in accordance with the following provisions of this regulation.

(2) A pension is payable to a person to whom subregulation (1) applies if, but only if, that person's period of service as a member is 15 years or more and the person ceases, for any reason, to be a member.

(3) If a person who –

(a) at the date of retirement is aged 65 years or less; or

(b) having attained the age of 65 years has continued to make contributions to the PS Fund and has not attained the age of 70 years –

is entitled to a pension under this regulation, the pension is payable at a rate ascertained in accordance with the following formula:

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

where –

A represents an amount calculated at a rate equal to the appropriate percentage of the amount of the basic salary;

B represents the total amount paid to the person by way of parliamentary salary in respect of relevant periods of service as a member;

C represents the total amount that would have been so payable to a member in respect of those periods if, throughout those periods, the member had been a member who held no other office in respect of which a parliamentary salary was payable.

(4) If a person who at the date of retirement has attained the age of 70 years elected on attaining the age of 65 years to continue making contributions to the PS Fund after the age of 65 years, that person is entitled to a pension under

this regulation payable at a rate determined in accordance with the following formula:

$$P = E - \left[(E - F) \times \frac{2}{7} \right]$$

where –

P represents the pension payable under this subregulation;

E represents a pension calculated in accordance with the formula in subregulation (3);

F represents a pension calculated in accordance with the formula in subregulation (3) as if the person had retired on ceasing to pay contributions.

(5) If a person –

(a) has at the date of retirement attained the age of 65 years; and

(b) has not made contributions in respect of service after that age –

and is entitled to a pension under this regulation, the pension is payable at a rate determined in accordance with the following formula:

$$P = E - \left[(E - F) \times \frac{2}{7} \right]$$

where –

P represents the pension payable under this subregulation;

E represents a pension calculated in accordance with the formula in subregulation (3);

F represents a pension calculated in accordance with the formula in subregulation (3) as if the person had retired on attaining the age of 65 years.

(6) If –

(a) a person is entitled to a pension under this regulation; and

(b) the person's relevant periods of service as a member are 20 years or more –

that person is entitled to be paid a further benefit by way of a lump sum payment as the Commission may determine on the advice of the Actuary, who is to have regard to –

(c) the pension attributable to any portion of the person's service in excess of 20 years; and

(d) the minimum benefits prescribed under the SG Act.

(7) For the purposes of subregulation (3), the appropriate percentage, in respect of a person to whom a pension is payable under this regulation, is the percentage specified in column 2 of the

table in clause 1 of Schedule 2 opposite to such period of service specified in column 1 of that table as corresponds to that person's period of service as a member, as at the day on which the person ceases to be a member.

(8) Despite subregulation (7), if a person to whom this regulation applies ceases to be a member, the appropriate percentage for the purposes of subregulation (3) is to be the appropriate percentage ascertained in accordance with subregulation (7) and Schedule 2 increased by one-twelfth of the difference between –

(a) that percentage; and

(b) the next percentage specified in column 2 of the table in clause 1 of Schedule 2 –

for each complete month by which the period of service of that person exceeded the minimum period of service required to obtain the appropriate percentage ascertained in accordance with subregulation (7) and Schedule 2.

(9) For the purposes of subregulation (3), any period of service as a member since the commencement of the 1973 Act is a relevant period of service as a member.

(10) References in subregulation (3) to the parliamentary salary of a person are taken to include references to the remuneration paid to the person under the *Parliamentary Salary and Allowances Act 1962* or the *Parliamentary Salaries, Superannuation and Allowances Act*

1973 otherwise than by way of an electorate allowance, an entertainment allowance or a travelling allowance.

21. Pension on retirement on ground of ill health

A member to whom this Part applies is entitled to a pension under this Part if –

(a) the member produces to the Committee medical or other evidence that satisfies the Committee that the member has ceased to be a member because the member has been rendered incapable of performing the duties of a member by reason of ill health, physical incapacity or mental incapacity; and

(b) the Committee provides the Commission with written notice to that effect.

22. Entitlements of personal representatives on death of member

If a person ceases to be a member to whom this Part applies, by reason of the person's death, and no pension is payable under regulation 24, the personal representatives of that person are entitled to have paid to the person an amount representing a lump sum calculated in accordance with regulation 29 as if 100% of the appropriate pension calculated in accordance with regulation 24 were commuted.

23. Preservation of benefits

(1) If a member to whom this Part applies is under the preservation age and elects to commute either one-half or the whole of the member's pension to a lump sum payment in accordance with regulation 29, the amount of that lump sum payment which represents –

(a) the superannuation guarantee contributions, including interest, that would have been made in respect of that member if the member had been subject to the SG Act since the member's commencement as a member or 1 July 1994, whichever is the later, until 30 June 1999; and

(b) the difference between the total benefit at the time when the member ceased to be a member and the total benefit that would have been payable if the member had ceased to be a member as at 30 June 1999 –

is to be preserved until the member retires from the workforce after attaining the preservation age and elects, by notice in writing to the Commission, to receive that lump sum payment.

(2) Subject to subregulation (3), the amount to be preserved in relation to a member is to be transferred –

(a) to an account in a superannuation fund elected by that member; or

(b) if an election is not made under paragraph (a) within a reasonable period determined by the Commission – to an eligible rollover fund chosen by the Commission.

(3) Despite subregulation (1), a member who is under the preservation age is entitled to be paid by the Commission the whole or a part of the member's benefit if a regulated superannuation fund would be permitted under the SIS Act to make such a payment in similar circumstances.

Subdivision 2 – Surviving partners' pensions

24. Pension for surviving partner of deceased member or former member

(1) Subject to this regulation –

(a) on the death of a former member who is, at the time of the former member's death, receiving a pension, the surviving partner of that former member is entitled to an annual pension calculated as provided in subregulation (2); and

(b) on the death of a member to whom this Part applies whose period of service as a member, at the time of the former member's death, is at least 8 years, the surviving partner of that member is entitled to an annual pension calculated as provided in subregulation (3).

(2) A pension to which the surviving partner of a deceased former member is entitled by virtue of subregulation (1)(a) is to be calculated at the rate of –

(a) five-eighths of the pension that, in the absence of any commutation by the former member under regulation 29, would have been payable to the former member but for the former member's death; or

(b) 40% of the annual amount of the basic salary –

whichever of those rates of pension would have been the greater at the date of the former member's death.

(3) A pension to which the surviving partner of a deceased member is entitled by virtue of subregulation (1)(b) is to be calculated at the rate of –

(a) five-eighths of the pension that would have been payable from time to time to the deceased member, but for the member's death, if the member had ceased to be a member on the date of the member's death and had then been entitled to a pension under regulation 20; or

(b) 40% of the annual amount of the basic salary –

whichever of those rates of pension would have been the greater on the date of the member's death.

(4) A person's entitlement to a pension under this regulation continues until that person's death.

(5) If, but for this subregulation, a person who is entitled to a pension under this regulation by reason of being the surviving partner of a former member becomes entitled to a pension under regulation 20 or 21 in respect of the member's service as a member, that person is, subject to this Part, entitled to receive only such one of those pensions as that person elects to receive by notice in writing served on the Commission within 3 months after becoming entitled to a pension in respect of the member's service as a member.

Subdivision 3 – Children's pensions

25. Children's pensions

(1) Subject to this regulation, on the death of a member to whom this Part applies or on the death of a former member, a pension is payable in respect of each child who is dependent on the member or former member at the time of the death or would have been so dependent if the member or former member were alive.

(2) A pension under this regulation is payable –

(a) in the case of a child of a person who was a member at the time of the person's death –

(i) if there is a surviving partner – at the rate of 5% of the pension that would have been payable to the deceased person if, immediately before the day of the person's death, the person had become entitled to a pension under regulation 20; or

(ii) if there is no surviving partner – at the rate of 20% of the pension that would have been payable to the deceased person if, immediately before the day of the person's death, the deceased person had become entitled to such a pension; or

(b) in the case of a child of a deceased former member –

(i) if there is a surviving partner – at the rate of 5% of the pension that was payable to the deceased former member on the day of the deceased former member's death; or

(ii) if there is no surviving partner – at the rate of 20% of the pension that was so payable.

(3) If a child's pension is being paid at the rate specified in subregulation (2)(a)(i) or subregulation (2)(b)(i) and the surviving partner of the person by reason of whose death the pension is payable dies while that pension is still payable, the rate of that pension is to be increased to the rate at which it would have been payable if that person's surviving partner had not survived the person.

26. Commencement and cessation of children's pensions

(1) A child's pension commences on the day of the death by virtue of which it becomes payable and ceases to be payable on –

(a) the child attaining the age of 18 years, unless subregulation (2) applies; or

(b) the death of the child –

whichever first occurs.

(2) In the case of a child who is receiving full-time education at a school, college, university or other educational or training institution, the child's pension ceases to be payable –

(a) when the child attains the age of 25 years; or

(b) when the child ceases to receive full-time education at a school, college, university

or other educational or training institution –

whichever first occurs.

27. Persons to whom children's pensions are payable

(1) A child's pension must be paid to –

(a) the surviving partner, if any, of the deceased member or former member; or

(b) if there is no surviving partner, to the guardian of the child –

unless the Commission otherwise determines.

(2) The Commission may at any time pay to the guardian of a child, or expend for a child's benefit, any pension or sum of money payable in respect of that child under this Part.

(3) If a pension is paid under this Division, the child in respect of whom the pension is paid is beneficially entitled to that pension.

Subdivision 4 – Adjustment of pensions

28. Half-yearly adjustment of pensions

A pension under this Part is to be adjusted by the Commission on 1 January and 1 July in each year in accordance with the *Public Sector Superannuation Reform Regulations 2017*.

29. Commutation of existing members, &c., entitlements

(1) A person who becomes entitled to a pension referred to in Subdivision 1 or 2 may, within 3 months after becoming so entitled, elect by notice in writing to the Commission to commute either 50% or 100% of that pension entitlement to a lump sum payment in accordance with this regulation.

(2) If an election is made under subregulation (1), the Commission must, out of the PS Fund, pay to the person who made the election or the legal personal representative of that person, as the case may require, a lump sum equal to the amount of the annual pension forgone by that person, multiplied by the conversion factor specified in Schedule 3 that is applicable to the person on the expiration of the period of 3 months referred to in subregulation (1).

(3) If a person elects to commute to a lump sum 50% or 100% of a pension entitlement in accordance with subregulation (1), payment of that lump sum must be made within 14 days of the expiration of the period of 3 months referred to in subregulation (1).

(4) If a person is paid a lump sum under subregulation (2), in respect of a pension entitlement referred to in Subdivision 1 or 2, the pension to which that person or the surviving partner of that person is entitled is reduced by the percentage nominated in the election.

(5) If a person elects, under subregulation (1), to commute to a lump sum the whole of a pension entitlement referred to in Subdivision 1, all entitlements under this Part in respect of that person and that person's surviving partner and children, if any, cease on payment of that lump sum being made in accordance with subregulation (2).

(6) If a person elects, under subregulation (1), to commute to a lump sum the whole of a pension entitlement referred to in Subdivision 2, all entitlements under this Part in respect of that person cease on payment of that lump sum being made in accordance with subregulation (2).

(7) In the application of this regulation for the purposes of regulation 22 –

(a) the election required under subregulation (1) is taken to have had effect on the death of the deceased member; and

(b) a conversion factor is to be applied in determining the lump sum; and

(c) the conversion factor is to be as specified in Schedule 3 by reference to the appropriate age; and

(d) the appropriate age is taken to be the age of the deceased member at the date of the member's death.

30. Commutation of children's pensions

(1) An entitlement to a pension referred to in Subdivision 3 by a child who has not attained the age of 18 years at the date on which the entitlement arises may be commuted to a lump sum payment in accordance with this regulation.

(2) The surviving partner, if any, of the deceased member or former member or, if there is no surviving partner, the guardian of the child, may elect on behalf of the child to commute the pension entitlement to a lump sum payment.

(3) An election on behalf of a child under subregulation (2) must be made by giving a written notice of election to the Commission within 3 months after the child becomes entitled to the pension.

(4) If an election is made on behalf of a child under subregulation (2), the Commission must, out of the PS Fund, pay –

(a) to the surviving partner of the deceased member or former member; or

(b) if there is no surviving partner, to the guardian of the child –

a lump sum equal to the amount of the annual pension which, but for the election, the child would have been entitled to receive, multiplied by the conversion factor specified in Schedule 4 that is applicable to the child on the expiration of the period referred to in subregulation (3).

(5) Payment of the lump sum under subregulation (4) must be made within 14 days after the election has been made on behalf of the child, or the expiration of the period referred to in subregulation (3), whichever is the later.

(6) If, by reason of the death of a member or a former member, a child becomes entitled to a pension under regulation 25(2)(a)(i) or (b)(i) and a lump sum payment is made under this regulation, the election to receive that lump sum does not prevent a further election being made in respect of the pension payable under regulation 25(2)(a)(ii) or (b)(ii) if the surviving partner of the member or former member subsequently dies.

(7) A lump sum payment made in commutation of a pension entitlement payable under regulation 25(2)(a)(ii) or (b)(ii) must be calculated at the rate of 15% of the annual pension that would have been payable to the deceased member or former member, multiplied by the conversion factor specified in Schedule 4 that is applicable to the child on the date that the lump sum payment is made in respect of the child under subregulation (5).

(8) If a lump sum payment is made in respect of a child under subregulation (5), the child in respect of whom that lump sum is paid is beneficially entitled to that lump sum.

Subdivision 5 – General provisions relating to pensions

31. Suspension of pensions - returning members

(1) If a person who is receiving or is entitled to receive a pension in respect of the person's service as a member to whom this Part applies again becomes a member of either House, the person's right to that pension is suspended while the person continues to be such a member.

(2) If a person who commuted the whole or part of a pension to which the person was entitled under Subdivision 1 in respect of the person's service as a member again became a member of either House before 1 July 1999 and repaid into the PS Fund an amount equal to the lump sum received by the person, that person's rights and liabilities under these regulations are taken to be the same as if the person had never received the lump sum payment.

(3) This regulation has effect despite regulation 9.

32. Suspension of pensions - other

(1) If a person who is receiving or is entitled to receive a pension –

(a) becomes a member of the Parliament of the Commonwealth or a Territory or a State other than this State; or

(b) is not a person to whom regulation 31 applies and again becomes a member of Parliament –

the right of that person to receive a pension is suspended while that person continues to be a member of Parliament.

(2) If a person to whom a pension would be payable but for this regulation has become entitled to payment of a pension by reason of –

(a) having been a member; or

(b) being the surviving partner of a member of the Parliament of the Commonwealth or of a Territory or a State other than this State –

that person's entitlement to payment of a pension under this Part is suspended while that person is so entitled.

(3) Despite subregulation (2), if a person has received a pension or other benefit under an entitlement referred to in that subregulation, the Commission may direct payment to that person of a pension of such amount as the Commission thinks fit, but so that the aggregate of –

(a) the amount of the pension so directed to be paid; and

(b) the amount of the pension, or the pension equivalent of the other benefit, that the

person has received under that entitlement –

does not exceed the annual pension that would have been payable under this Division but for this regulation.

Division 5 – Taxation and payment of pensions and other benefits

33. Calculation of notional contributions surcharge amount

For the purposes of this Division, the Commission must calculate for each member to whom this Part applies a notional contributions surcharge amount having regard to the member's parliamentary salary and the notional surchargeable contributions factor advised by the Actuary as required by the law of the Commonwealth or this Part.

34. Calculation of notional taxed contributions

For the purposes of this Division, the Commission must calculate for each member to whom this Part applies the notional taxed contributions for a financial year having regard to Division 291 of the *Income Tax Assessment Act 1997* of the Commonwealth.

35. Treatment of contributions for taxation purposes

For the purposes of taxation under the law of the Commonwealth, the Commission is to treat contributions paid into the PS Fund under regulation 12 as non-concessional contributions.

36. When pension or other benefit is taken to be payable

For the purposes of this Division, a pension or other benefit payable under this Part is taken to be payable –

(a) in the case of a lump sum, at the time when the member to whom this Part applies is paid the lump sum; and

(b) in the case of a pension, at the time when the member is paid the first instalment of the pension.

37. Contributions and benefit entitlements subject to taxation

The Commission, having regard to the law of the Commonwealth, must –

(a) establish and maintain policies and administrative procedures with respect to the taxation of contributions and PS Fund superannuation benefits under these regulations; and

(b) determine, from time to time –

(i) the proportion of a PS Fund superannuation benefit that is to be treated by the Commission as an element untaxed in the fund for the purposes of the *Income Tax Assessment Act 1997* of the Commonwealth; and

(ii) the proportion of a PS Fund superannuation benefit that is to be treated by the Commission as an element taxed in the fund for the purposes of that Act; and

(iii) the proportion of a PS Fund superannuation benefit that is to be treated by the Commission as a tax free component for the purposes of that Act; and

(c) deduct from contributions and PS Fund superannuation benefits all amounts required to be paid as taxation under the law of the Commonwealth and remit those amounts to the Taxation Commissioner.

38. Provision of certain information by Commission

(1) The Commission must provide the Actuary with such information in respect of a member to whom this Part applies as may be necessary for the purposes of this Division.

(2) The Commission must provide the Taxation Commissioner, as required by the law of the Commonwealth, with particulars of the notional contributions surcharge amount in respect of each member.

(3) The Commission must give each member a copy of the particulars provided to the Taxation Commissioner under subregulation (2) relating to that member together with details of how the amount was calculated.

(4) If a member believes that the amount referred to in subregulation (2) is incorrect, owing to either a miscalculation of matters ascertained by the Actuary or a mistake of fact, the member may, by notice in writing to the Commission –

(a) request that the calculation of the amount be reviewed; and

(b) request the Commission to consider any evidence which the member may submit to the Commission.

39. Establishment of surchargeable contributions debt account

(1) On receipt of the first assessment notice from the Taxation Commissioner in respect of a member to whom this Part applies, the Commission must establish a surchargeable contributions debt account in respect of that member.

(2) The Commission must debit the surchargeable contributions debt account with the amount of any surcharge liability specified in the assessment notice relating to the member.

(3) If the surchargeable contributions debt account is in debit at the end of a financial year, the Commission must debit the account with interest in accordance with the law of the Commonwealth.

(4) If a pension or other benefit becomes payable by the Commission to a member whose account is in debit, the Commission must pay to the Taxation Commissioner, within one month after the day on which the lump sum or the first instalment of pension becomes payable, the amount by which the account is in debit in respect of that pension or other benefit.

(5) The Commission, at least annually, must inform each member of the balance of the member's surchargeable contributions debt account and of any debits or credits, including interest, to that account.

40. Right of members to pay into surchargeable contributions debt account

(1) A member to whom this Part applies may make payments to the member's surchargeable contributions debt account to reduce in full or in part the balance of that account.

(2) A payment made under subregulation (1) by a member is taken not to be a contribution for the purposes of the law of the Commonwealth.

(3) On receipt of a payment under this regulation, the Commission must –

(a) credit the surchargeable contributions debt account with that amount; and

(b) take any other action required under the law of the Commonwealth.

41. Reduction of pension or other benefit

(1) A pension or other benefit payable under this Part is to be reduced, at the time of payment by the Commission, to the extent of the balance of the surchargeable contributions debt account of the relevant member but the pension or other benefit is not reduced for the purposes of regulation 11.

(2) For the purposes of subregulation (1), if a person elects to commute all or part of the person's pension entitlement to a lump sum under this Part, that entitlement is to be reduced in accordance with the following formula, before any commutation to a lump sum:

$$PR = SCDA \div CF$$

where –

PR is the amount by which the pension is to be reduced;

SCDA is the balance of the surchargeable contributions debt account attributable to the pension at the time the surcharge liability is payable;

CF is the appropriate age, marital and gender factor specified for a pension in force under the *Retirement Benefits Regulations 2005*.

(3) A person who receives an assessment notice in respect of a pension payable under this Part may elect in writing to the Commission to commute a sufficient amount of the person's pension to a lump sum to discharge the balance of the person's surchargeable contributions debt account.

(4) On receipt of an election under subregulation (3), the Commission must reduce the pension as provided by subregulation (2) and must pay the lump sum to that person to enable that person to discharge the balance of the person's surchargeable contributions debt account.

42. Commission may act on assessment notice

For the purposes of adjusting the surchargeable contributions debt account of a member to whom this Part applies, the Commission may act on any assessment notice relating to that member's surcharge liability received from the Taxation Commissioner and make a debit or credit to that account, as the case may require.

Division 6 – Miscellaneous

43. Payment of pensions

(1) A pension is payable in fortnightly instalments, and payments of fortnightly instalments of one twenty-sixth of an annual rate are taken, for the purposes of this Part, to be payments at that annual rate for the periods in respect of which those instalments are paid.

(2) Subject to subregulation (1), the *Apportionment Act 1871* applies to pensions.

44. Pensions not assignable

(1) Pensions under this Part are inalienable, whether by way of, or in consequence of, sale, assignment, charge, execution, bankruptcy or otherwise.

(2) A pension under this Part –

(a) is not available as security for a loan; and

(b) on the death of the person entitled to the pension, is not available as an asset in the person's estate for the payment of the person's debts or liabilities.

(3) Despite anything in subregulation (1) or (2), the Commission may deduct from a pension or other benefit payable to a person under this Part any amount previously overpaid or paid in error to

that person as a pension or other benefit under this Part.

45. Lump sum benefit may be taken as allocated pension

If a member to whom this Part applies or the member's surviving partner is in receipt of a lump sum benefit, the member or partner may elect to transfer all or part of that benefit –

(a) to an account in a superannuation fund elected by that member; or

(b) if an election is not made under paragraph (a) within a reasonable period determined by the Commission – to an eligible rollover fund chosen by the Commission.

46. Payment otherwise than to person entitled

If it appears to the Commission that a person entitled to receive a benefit or other payment under this Part is unable to make reasonable judgements as to the management of the person's affairs, the Commission may withhold payment of the benefit or other amount due for a period of 30 days or for such longer period as may be directed by the Tasmanian Civil and Administrative Tribunal.

47. Transitional provision

A pension that is payable under this Part by virtue of the amendment made to the 1973 Act by the *Parliamentary Superannuation Amendment Act 1989* is not payable in respect of any period before the latter Act received the Royal Assent.

PART 4 – PARLIAMENTARY RETIRING BENEFITS – 1985 SCHEME

Division 1 – Preliminary

48. Interpretation of Part

(1) In this Part –

period of service, used in respect of a member to whom this Part applies, means the period, or the sum of the periods, during which that member was or is entitled to a parliamentary salary.

(2) For the purposes of this Part, the period of service of a member is to be determined in accordance with the following provisions:

(a) if a member of the House of Assembly ceases to be a member of the House by reason of its dissolution or its expiry by effluxion of time, the member is taken to remain a member until the day fixed for the taking of the poll next following the dissolution or expiry of that House;

(b) subject to paragraph (a), the actual period during which a person is a member is to be regarded as service for the purposes of this Part;

(c) broken periods of a member's service are to be aggregated and credited to the member.

(3) For the purposes of regulation 61(1), regulation 63(1) or (2) and regulation 65(1), in calculating the number of years of service as a member, a part of a year of service is to be regarded as a full year of service.

49. Application of Part

(1) This Part applies only to a person who –

(a) was first elected as a member of either House on or after 12 November 1985 and before 1 July 1999; and

(b) was such a member on 1 July 1999 –

but only until the person ceases to be a member of either House.

(2) Nothing in subregulation (1) limits the application of regulation 52.

Division 2 – Parliamentary Retiring Benefits Fund

50. Continuation of Parliamentary Retiring Benefits Fund

(1) For the purposes of this Part, the Parliamentary Retiring Benefits Fund established under the 1985 Act immediately before 27 November 2002 continues as a subfund of the Fund.

(2) The PRB Fund is to consist of –

(a) contributions paid by members to whom this Part applies; and

(b) money paid by the Minister under this Part; and

(c) income derived from the investment of money forming part of the PRB Fund; and

(d) any estate or interest in land and any money, investments or other property of the PSRB Trust arising from its administration of the 1985 Act.

(3) All benefits provided by this Part are to be paid from the PRB Fund.

(4) On and from the day (the ***commencement day***) on which these regulations take effect –

(a) a reference in any other Act, in any instrument made under any other Act, in any contract, agreement, arrangement or undertaking, or in any document of any kind, to –

(i) the Board; or

(ii) any predecessor of the Board –

to the extent to which the reference relates to the assets, or the rights or liabilities, of the Board in relation to the PRB Fund, is taken to be, or include, a reference to the Commission; and

(b) any legal, or other, proceedings that –

(i) relate to the PRB Fund or to assets, rights or liabilities that are, after the commencement day, assets, rights or liabilities of the Commission or the Fund; and

(ii) are commenced, before the commencement day, by or against the Board or a predecessor of the Board; and

(iii) are pending immediately before the commencement day –

are taken to be proceedings pending by or against the Commission; and

(c) any legal, or other, proceedings that –

(i) relate to the PRB Fund or to assets, rights or liabilities that are, after the commencement day, assets, rights or liabilities of the Commission or the Fund; and

(ii) could have been commenced, before the commencement day, by or against the Board or a predecessor of the Board –

may be commenced by or against the Commission; and

(d) a judgement or order of a court, or other tribunal, that –

(i) relates to the assets, rights or liabilities of the Board or the Fund in relation to the PRB Fund; and

(ii) is obtained before the commencement day by or against the Board or a predecessor of the Board –

may be enforced by or against the Commission; and

(e) any document, relating to legal, or other, proceedings, that –

(i) relates to the assets, rights or liabilities of the Board or the Fund in relation to the PRB Fund; and

(ii) has been served on or by the Board, or a predecessor of the Board, before the commencement day –

is taken, where appropriate, to have been served on or by the Commission; and

(f) any act, matter or thing done, or omitted to be done, before the commencement day –

(i) in relation to the assets, rights or liabilities of the Board or the Fund in relation to the PRB Fund; and

(ii) by, to or in respect of the Board or a predecessor of the Board –

is (to the extent to which that act, matter or thing has any force or effect) taken to have been done, or omitted, by, to or in respect of the Commission.

Division 3 – Contributions

51. Contributions by members

(1) Except as provided in regulation 52, a member to whom this Part applies must contribute to the PRB Fund as provided in this regulation.

(2) A member's contributions must comprise a sum calculated at the rate of –

(a) in respect of the member's first 20 years' service as a member – 9% of the annual amount for the time being of the member's parliamentary salary; and

(b) in respect of any service after the member's first 20 years' service as a member – 9% of the annual amount for the time being of any part of the member's parliamentary salary that exceeds the member's basic salary.

52. Member resigning to contest another seat

(1) A member to whom this Part applies and who –

(a) resigns from a seat in either House and within 7 days informs the Commission in writing of the member's intention to contest an election for another seat in either House; and

(b) is elected at that election within 3 months after so resigning –

is taken, for the purposes of this Part, to have remained a member to whom this Part applies.

(2) If such a member is elected at the election to which subregulation (1) refers –

(a) the period between the date of resignation and election is not counted as contributory service for the purposes of this Part; and

(b) no superannuation contributions are to be made to the PRB Fund in respect of that member in respect of the period between resignation and the date of the election.

(3) If the member is not elected at the election to which subregulation (1) refers, the former member is entitled to interest on the former member's benefit under this Part, in accordance with regulation 55, from the date of the resignation until payment of the benefit.

53. Member accounts for contributions

The Commission is to establish an account for every member to whom this Part applies and credit to that account the member's contributions together with any interest payable under regulation 55 (which, accordingly, may be either positive or negative interest).

54. Deductions of contributions from salaries of members

(1) The contributions of a member to whom this Part applies must be made by way of deduction from each instalment of parliamentary salary that becomes payable to the member, commencing with the first instalment paid after the member becomes a member and ceasing, subject to subregulation (2), when the member attains the age of 65 years or ceases to be a member, whichever is the earlier.

(2) A member may elect, by notice in writing given to the Commission, that the member will make contributions in respect of the member's service after the age of 65 years in accordance with regulation 51(2).

(3) An election under subregulation (2) must be made within such period as the Commission may allow.

(4) A member who has made an election under subregulation (2) may, at any time, revoke that election by notice in writing to the Commission.

(5) The contributions in respect of a member who has made an election under subregulation (2) cease to be payable –

(a) when the member attains the age of 70 years; or

(b) when the member ceases to be a member; or

(c) when the member revokes the election –

whichever first occurs.

(6) A member who has ceased to make contributions under subregulation (1) and has elected under subregulation (2) to make contributions must resume paying contributions from a date fixed by the Commission, unless the member has attained the age of 70 years.

(7) A member who, on being re-elected as a member when over the age of 65 years, did not make contributions under subregulation (1) and who makes an election under subregulation (2) must resume paying contributions from a date fixed by the Commission, unless the member has attained the age of 70 years.

(8) A member who has made an election under subregulation (2) must pay contributions, in respect of the member's service for which no contributions have been made, within such period as the Commission may allow, together with interest at such rate as the Commission may determine.

(9) So far as is practicable, the deductions made in respect of a member must be equal in amount.

(10) All deductions so made must be paid into the PRB Fund.

55. Interest on contributions

(1) A member to whom this Part applies who makes contributions to the PRB Fund under regulation 51 is entitled to the payment of interest on the amount of those contributions.

(2) For the purposes of subregulation (1) –

(a) the interest on the amount of contributions must be at such rate and be subject to such conditions as the Commission, on the advice of the Actuary, determines; and

(b) the rate of interest so determined may be either a positive or a negative rate of interest; and

(c) the interest in respect of –

(i) contributions paid before 1 July 1990 accrues on and after that day; and

(ii) contributions paid on or after 1 July 1990 accrues on and after the day on which those contributions are paid; and

(d) the interest ceases to accrue on the day that the Commission advises the contributor of the amount of any lump sum to which the contributor is entitled under regulation 65.

56. Contributions and interest vest in member

Contributions made by a member to whom this Part applies, and any interest allocated to those contributions under regulation 55, vest in the member.

57. Payments by Minister into PRB Fund

(1) The Minister must, in respect of each member to whom this Part applies, pay into the PRB Fund a contribution comprising an amount equal to the member's contributions from time to time multiplied by the factor of 2.5 or such other factor as the Actuary may from time to time determine.

(2) If a member has ceased to pay contributions after attaining the age of 65 years, the amount required to be paid by the Minister in respect of the member's service is to be calculated as if the member had elected to continue to contribute.

(3) Contributions payable by the Minister under this regulation in respect of a member are to cease when the member attains the age of 70 years.

(4) The Minister must pay into the PRB Fund such additional amount as the Actuary may recommend from time to time, or such other amount as the Minister may from time to time determine, to enable the PRB Fund to meet its liabilities under this Part.

(5) Payments required to be paid into the PRB Fund by the Minister under this regulation must be paid within such period as the Minister and the Commission may agree.

Division 4 – Benefits

Subdivision 1 – Preliminary

58. Application of Division

This Division is subject to Division 5 of this Part and to Part 5.

59. Calculation of final salary

For the purposes of this Part, the final salary of a member to whom this Part applies is to be determined in the following manner:

(a) in the case of a member who has not, during any time in the member's period of service, been in receipt of an additional salary – the basic salary payable to the member at the date when the member's service ceased;

(b) in the case of a member who has, at some time in the member's period of service, been in receipt of an additional salary – an amount calculated in accordance with the following formula:

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

where –

FS is the final salary to be calculated;

A is the basic salary payable to the member at the date when the member's service ceased;

B is the total parliamentary salary that would have been received by the member during the member's period of service, calculated at the rates applicable at the date when the member's service ceased;

C is the total basic salary that would have been received by the member during the member's period of service calculated at the rate applicable at the date when the member's service ceased.

Subdivision 2 – Retiring benefits

60. Eligibility for retiring benefit

(1) A member to whom this Part applies is entitled to be paid a benefit under this Part if –

(a) the member has completed not less than 15 years' service as a member and the member ceases, for any reason, to be a member; or

(b) the member has completed not less than 8 years' service as a member but has not completed 15 years' service, and the member ceases to be a member by reason of –

(i) the expiration of the member's term of office; or

(ii) the Supreme Court making an order under section 215 of the *Electoral Act 2004* that the member was not duly elected; or

(iii) in the case of a member of the House of Assembly, the dissolution or expiry of that House or the member's seat having become vacant by virtue of section 226 of the *Electoral Act 2004* –

and the member –

(iv) is not a candidate, at the next ensuing election for the electoral division that the member represented immediately before ceasing to be a member, for election to represent that division or, if an election is held at the same time for any other electoral division for either House, for election to represent that other division and the Commission certifies that the Commission is satisfied that the member's failure to be a candidate was due to the member's failure to secure the support of a political party from which the member reasonably sought support or to the member's expulsion from a political party; or

(v) is a candidate at that election but is defeated at that election; or

(vi) is not a candidate at that election for reasons that the Commission certifies in writing to be reasons that appear to the Commission to be good and sufficient; or

(c) subject to subregulation (2), the member has completed 8 years' service as a member but has not completed 15 years' service and the member ceases to be a member by reason of the member's

resignation for the purpose of becoming a candidate at an election for an electoral division other than the electoral division that the member represented immediately before ceasing to be a member and the member is defeated at that election; or

(d) the member has completed not less than 8 years' service as a member but has not completed 15 years' service, the member ceases to be a member by reason of the member's resignation –

(i) after the member has attained the age of 60 years; or

(ii) in any other circumstances that the Commission considers, and certifies in writing, to be good and sufficient.

(2) A member is not entitled to be paid a retiring benefit under paragraph (c) of subregulation (1) unless the election referred to in that paragraph is held not later than 3 months after the date on which the member ceased to be a member.

61. Payment of retiring benefit

(1) The Commission must pay, out of the PRB Fund, to a person who –

(a) has not attained the age of 65 years; or

(b) has attained the age of 65 years but has not attained the age of 70 years and has made an election under regulation 54(2) –

and who in either case is entitled to a retiring benefit, a lump sum payment calculated in accordance with the following formula:

$$P = \left(\frac{n}{4} + 2\right) \times FS$$

where –

P is the amount to be paid;

n is the number of years of service of the member;

FS is the final salary of the member determined in accordance with regulation 59.

(2) In calculating the amount referred to in subregulation (1), ***n*** must not exceed 20.

(3) The Commission must pay, out of the PRB Fund, to a person who –

(a) has attained the age of 65 years; and

(b) has not made contributions in respect of the member's service after that age –

and who is entitled to a retiring benefit, a lump sum payment calculated in accordance with

subregulation (1) less an amount calculated in accordance with the following formula:

$$D = \left(\frac{K - L}{4}\right) \times FS \times \frac{2}{7}$$

where –

D is the amount to be deducted;

K is the total years of service, not exceeding 20, of that person as a member;

L is that person's years of service, not exceeding 20, at the age of 65 years;

FS is the final salary of that person determined in accordance with regulation 59.

(4) The Commission must pay, out of the PRB Fund, to a person who –

(a) has attained the age of 70 years; and

(b) has made an election under regulation 54(2); and

(c) is entitled to a retiring benefit –

a lump sum payment calculated in accordance with subregulation (1)less an amount calculated in accordance with the following formula:

$$D = \left(\frac{K - L}{4}\right) \times FS \times \frac{2}{7}$$

where –

D is the amount to be deducted;

K is the total years of service, not exceeding 20, of that person as a member;

L is that person's years of service, not exceeding 20, at the time of ceasing to pay contributions;

FS is the final salary of that person determined in accordance with regulation 59.

(5) The Commission must pay, out of the PRB Fund, to a person who is entitled to a retiring benefit under this regulation, and who has had 20 or more years of service as a member, such further amount as the Commission may determine on the advice of the Actuary having regard to –

(a) the benefit which may be attributed to any portion of the service of the member in excess of 20 years; and

(b) the minimum benefits prescribed under the SG Act.

Subdivision 3 – Death or invalidity benefit

62. Eligibility for death or invalidity benefit

(1) A member to whom this Part applies is entitled to be paid an invalidity benefit if –

(a) the Committee is satisfied, on the report of a medical practitioner appointed by the Committee, that the member has been rendered totally and permanently incapable of performing the duties of a member by reason of ill health, physical incapacity or mental incapacity; and

(b) the member ceases to be a member.

(2) A member is not entitled to be paid an invalidity benefit unless the member applies, in writing to the Committee, for such a benefit while still a member and the Committee has made a determination while the applicant is still a member.

(3) On the death of a member, a death benefit is payable to –

(a) the surviving partner of the member; or

(b) if there is no surviving partner – the person with whom the member was in a caring relationship which was the subject of a deed of relationship registered under Part 2 of the *Relationships Act 2003*, which deed was revoked by the death of the member; or

(c) if there is no person referred to in paragraph (a) or (b) – the legal personal representative of the member, subject to the production of grant of probate or letters of administration.

63. Payment of death or invalidity benefit

(1) If –

(a) a member to whom this Part applies dies, or the Committee is satisfied as to the matters referred to in regulation 62 and provides the Commission with written notice that the Committee is so satisfied; and

(b) the member ceases to be a member before the member attains the age of 60 years –

the Commission must pay out of the PRB Fund, in respect of the member, a lump sum payment calculated in accordance with the following formula:

$$P = \left(\frac{n}{4} + 2\right) \times FS$$

where –

P is the amount to be paid;

n is the number of years of service the member would have served if the member had attained the age of 60 and still been a member;

FS is the final salary of the member determined in accordance with regulation 59.

(2) If –

(a) a member dies, or the Committee is satisfied as to the matters referred to in regulation 62 and provides the Commission with written notice that the Committee is so satisfied; and

(b) the member ceases to be a member on or after the date when the member attains the age of 60 years –

the Commission must pay out of the PRB Fund, in respect of the member, a lump sum payment calculated in accordance with the following formula:

$$P = \left(\frac{n}{4} + 2\right) \times FS$$

where –

P and FS have the meanings assigned to those symbols in subregulation (1);

n is the number of years served by the member on the date when the member died or the date on which the medical practitioner referred to in paragraph (a) of regulation 62(1) certifies in the practitioner's report the matters referred to in that paragraph.

(3) In calculating the amounts referred to in subregulations (1) and (2), ***n*** must not exceed 20.

(4) The Commission must pay, out of the PRB Fund, to a person who is entitled to a death or invalidity benefit under subregulation (1), in

respect of a member who served 20 or more years as a member, such further amount as the Commission may determine on the advice of the Actuary, who is to have regard, in that advice, to –

(a) the benefit which may be attributed to any portion of the service of the member in excess of 20 years; and

(b) the minimum benefits prescribed under the SG Act.

Subdivision 4 – Termination benefits

64. Eligibility for termination benefit

A person who ceases to be a member to whom this Part applies and who is not entitled to a retiring benefit or a death or invalidity benefit is entitled to a termination benefit.

65. Payment of termination benefit

(1) Subject to subregulation (2), the Commission must pay, out of the PRB Fund, to a person who is entitled to a termination payment, a lump sum payment to be calculated in accordance with whichever of the following formulae provides the greater benefit:

(a) Formula A, as follows:

$$P = \left(\frac{n}{5} + 1\right) \times C$$

where –

P is the amount to be paid;

n is the number of years of service of the member (not exceeding 10);

C is the total of the member's contributions made during the member's period of service;

(b) Formula B, as follows:

$$P = 2 \times E - D$$

where –

P is the amount to be paid;

E is the total contributions and accrued interest as at the date when the member's service is terminated;

D is the total contributions and accrued interest as at 1 July 1992, together with interest on that amount as provided in regulation 55, to the date when the member's service is terminated.

(2) If the person entitled to a termination payment has first or again become a member after attaining the age of 65 years, the lump sum is to be calculated in accordance with the formula in paragraph (b) of subregulation (1) as if that

person had paid contributions for the whole of the period of the member's service.

(3) If a termination benefit is payable to a person who has not paid contributions in respect of a period of service after attaining the age of 65 years, that benefit is to be reduced by an amount representing –

(a) the sum of the contributions taken to have been paid under subregulation (2); and

(b) the interest that would have been payable on those contributions.

Subdivision 5 – Benefit payable to former member who again becomes a member

66. Benefit payable to former member who again becomes a member

(1) If a person who was a member before 1 July 1999 –

(a) was paid a benefit under the 1985 Act; and

(b) again became a member before that date –

that person, on ceasing to be a member, is entitled to a benefit under this Part.

(2) For the purpose of calculating the benefit to which a person referred to in subregulation (1) is entitled –

(a) any period served by that person before again becoming a member must be taken into account; and

(b) the benefit which the member would, but for this regulation, have been entitled to be paid under this Part must be reduced by the adjusted benefit.

(3) For the purposes of subregulation (2)(b) –

adjusted benefit means the benefit, paid to a person in respect of the person's service as a member before again becoming a member multiplied by the ratio of the basic salary payable on the person's ceasing to be a member to the basic salary payable on the date on which was paid the benefit in respect of the person's service as a member before again becoming a member.

Subdivision 6 – Allocated pensions

67. Lump sum benefit may be taken as allocated pension

If a member to whom this Part applies, or the member's surviving partner, is in receipt of a lump sum benefit, the member or partner may elect to transfer all or part of that benefit –

(a) to an account in a superannuation fund elected by that member; or

(b) if an election is not made under paragraph (a) within a reasonable period determined by the Commission – to an eligible rollover fund chosen by the Commission.

Subdivision 7 – Preservation of benefits

68. Preservation of benefits

(1) If a member to whom this Part applies is under the preservation age and is entitled to a benefit other than a death or invalidity benefit, the amount of that benefit which represents –

(a) the superannuation guarantee contributions, including interest, that would have been made in respect of that member if the member had been subject to the SG Act since the member's commencement as a member or 1 July 1994, whichever is the later, until 30 June 1999; and

(b) the difference between the total benefit at the time when the member ceases to be a member and the total benefit that would have been payable if the member had ceased to be a member as at 30 June 1999 –

is to be preserved until the member retires from the workforce after attaining the preservation age and elects, by notice in writing to the Commission, to receive the benefit.

(2) Subject to subregulation (3), the amount to be preserved is to be transferred –

(a) to an account in a superannuation fund elected by that member; or

(b) if an election is not made under paragraph (a) within a reasonable period determined by the Commission – to an eligible rollover fund chosen by the Commission.

(3) Despite subregulation (1), a member who is under the preservation age is entitled to be paid by the Commission the whole or a part of the member's benefit if a regulated superannuation fund would be permitted under the SIS Act to make such a payment in similar circumstances.

Division 5 – Taxation and payment of benefits

69. Calculation of notional contributions surcharge amount

For the purposes of this Part, the Commission must calculate for each member to whom this Part applies a notional contributions surcharge amount having regard to the member's parliamentary salary and the notional surchargeable contributions factor advised by the

Actuary as required by the law of the Commonwealth or this Part.

70. Calculation of notional taxed contributions

For the purposes of this Division, the Commission must calculate for each member to whom this Part applies the notional taxed contributions for a financial year having regard to Division 291 of the *Income Tax Assessment Act 1997* of the Commonwealth.

71. Treatment of contributions for taxation purposes

For the purposes of taxation under the law of the Commonwealth, the Commission is to treat contributions paid into the PRB Fund –

(a) under regulation 51, as non-concessional contributions; and

(b) under regulation 57, as concessional contributions.

72. Benefit entitlements subject to taxation

The Commission must –

(a) establish and maintain policies and administrative procedures with respect to the taxation of contributions and PRB Fund superannuation benefits under these regulations; and

(b) determine, from time to time –

(i) the proportion of a PRB Fund superannuation benefit that is to be treated by the Commission as an element taxed in the fund for the purposes of the *Income Tax Assessment Act 1997* of the Commonwealth; and

(ii) the proportion of a PRB Fund superannuation benefit that is to be treated by the Commission as a tax free component for the purposes of that Act; and

(c) deduct from contributions and PRB Fund superannuation benefits all amounts required to be paid as taxation under the law of the Commonwealth and remit those amounts to the Taxation Commissioner.

73. Provision of certain information by Commission

(1) The Commission must provide the Actuary with such information in respect of a member to whom this Part applies as may be necessary for the purposes of this Part.

(2) The Commission must provide the Taxation Commissioner, as required by the law of the Commonwealth, with particulars of the notional contributions surcharge amount in respect of each member.

(3) The Commission is to give to each member a copy of the particulars provided to the Taxation Commissioner under subregulation (2) relating to that member, together with details of how the amount was calculated.

(4) If a member believes that the amount referred to in subregulation (2) is incorrect owing to either a miscalculation of matters ascertained by the Actuary or a mistake of fact, the member may by notice in writing to the Commission –

(a) request that the calculation of the amount be reviewed; and

(b) request the Commission to consider any evidence which the member may submit to the Commission.

74. Establishment of surchargeable contributions debt account

(1) On receipt of the first assessment notice from the Taxation Commissioner in respect of a member to whom this Part applies, the Commission must establish a surchargeable contributions debt account in respect of that member.

(2) The Commission must, within one month after the day on which the assessment notice from the Taxation Commissioner is received, pay to the Taxation Commissioner the amount of the surcharge liability specified in the notice in respect of that member.

(3) The Commission must debit the surchargeable contributions debt account with the amount of any surcharge liability specified in the assessment notice relating to the member.

(4) If the surchargeable contributions debt account is in debit at the end of a financial year, the Commission must debit the account with interest at the rate determined under regulation 55.

(5) The Commission, at least annually, must inform each member of the balance of the member's surchargeable contributions debt account and of any debits or credits, including interest, to that account.

75. Right of members to pay into surchargeable contributions debt account

(1) A member to whom this Part applies may make payments to the member's surchargeable contributions debt account to reduce in full or in part the balance of that account.

(2) A payment made under subregulation (1) by a member is taken not to be a contribution for the purposes of the law of the Commonwealth.

(3) On receipt of a payment under this regulation, the Commission must –

(a) credit the surchargeable contributions debt account with that amount; and

(b) take any other action required under the law of the Commonwealth.

76. Reduction of benefit

A benefit payable under this Part is to be reduced, at the time of payment by the Commission, to the extent of the balance of the surchargeable contributions debt account of the relevant member.

77. Commission to act on assessment notice

For the purposes of adjusting the surchargeable contributions debt account of a member to whom this Part applies, the Commission must act on any assessment notice relating to that member's surcharge liability received from the Taxation Commissioner and make a debit or credit to that account, as the case may require.

Division 6 – Miscellaneous

78. Periods within which benefits payable

The Commission must pay any benefit payable under this Part –

(a) in the case of a retiring benefit or a termination benefit, within 28 days after the member ceases to be a member; or

(b) in the case of a death or invalidity benefit, within 28 days after the member

dies or ceases to be a member, as the case may be.

79. Power of Commission to recover amounts overpaid or paid in error

Any amount overpaid or paid in error to a person as a benefit under this Part may be recovered from that person by the Commission in a court of competent jurisdiction as a debt due to the Commission.

80. Payment otherwise than to person entitled

If it appears to the Commission that a person entitled to receive a benefit or other payment under this Part is unable to make reasonable judgements as to the management of the person's affairs, the Commission may withhold payment of the benefit or other amount due for a period of 30 days or for such longer period as may be directed by the Tasmanian Civil and Administrative Tribunal.

PART 5 – FAMILY LAW (SPLITTING OF SUPERANNUATION INTERESTS)

81. Interpretation of Part

In this Part –

Family Law Act means the *Family Law Act 1975* of the Commonwealth;

flagging order means an order made under section 90XU(1) of the Family Law Act;

flag lifting agreement has the meaning given by section 90XN of the Family Law Act;

member has the meaning given by section 90XD of the Family Law Act;

member spouse has the meaning given by section 90XD of the Family Law Act;

non-member spouse has the meaning given by section 90XD of the Family Law Act;

operative time has the meaning given by section 90XD of the Family Law Act;

splittable payment has a meaning in accordance with section 90XE of the Family Law Act;

splitting instrument means a superannuation agreement, a flagging order, a flag lifting agreement or a splitting order;

splitting order means an order made under section 90XT(1) of the Family Law Act;

spouse has the meaning given by section 90XD of the Family Law Act;

superannuation agreement has the meaning given by section 90XH of the Family Law Act;

superannuation interest has the meaning given by section 90XD of the Family Law Act.

82. Application of Part

This Part applies to –

(a) any splitting instrument that has an operative time on or after 28 December 2002; and

(b) any benefit under these regulations that is a superannuation interest.

83. Objects of Part

(1) The objects of this Part are to carry into effect the provisions of the Family Law Act relating to the splitting of superannuation interests.

(2) If a provision of this Part is inconsistent with a provision of that Act, the latter provision prevails to the extent of the inconsistency.

84. Duty of Commission to give effect to splitting instruments under Family Law Act

(1) If a splitting instrument affects an entitlement to a benefit of a member spouse under these regulations, the Commission must give effect to that instrument in paying or determining that benefit.

(2) The Commission is not to make a payment to a non-member spouse under this Part before a splittable payment is payable to, or in respect of, the relevant member spouse.

85. Commutation of pension on death of non-member spouse

(1) If a share of a pension is payable to a non-member spouse under this Part, the Commission is to commute that share to a lump sum if that non-member spouse predeceases the member spouse in respect of whom the pension is being paid.

(2) For the purposes of subregulation (1), the commutation factors are to be determined by the Commission on the advice of the Actuary.

(3) A share of a pension paid or payable to a non-member spouse under this Part does not revert to the widow or widower of that non-member spouse on the death of that non-member spouse.

(4) A lump sum payment calculated under subregulation (1) is to be paid to the legal

personal representative of the non-member spouse and is to be made in accordance with Part VIIIB of the Family Law Act.

(5) A share of a pension payable to a non-member spouse under this Part ceases –

(a) on the death of the relevant member spouse; or

(b) if a reversionary pension is payable in respect of a member spouse, on the cessation of that reversionary pension.

86. Effect of benefit under splitting instrument

If a member spouse dies and is survived by a non-member spouse who has received, is receiving or is entitled to receive, a benefit under a splitting instrument in respect of a superannuation interest of the member spouse, that non-member spouse is not entitled to a benefit under these regulations in respect of the deceased member spouse except in accordance with that instrument.

87. Fees for administration of the Part

For the purposes of administering this Part, the Commission may charge reasonable fees in accordance with the Family Law Act.

88. Provision of information by Commission

If an eligible person, within the meaning of section 90XZB of the Family Law Act, has applied to the Commission for information in accordance with that section about the superannuation interest of a person entitled to a benefit under Part 3 or 4 of these regulations, the Commission must comply with the requirements of that Act.

PART 6 – MISCELLANEOUS AND SUPPLEMENTARY

Division 1 – Preliminary

89. Interpretation of Part

(1) In this Part –

relevant person means –

(a) a member to whom Part 3 or 4 applies; or

(b) a former member; or

(c) a surviving partner of a member or former member; or

(d) an executor or administrator of the estate of a former member; or

(e) any other person who the Commission considers may be affected by a decision of the Commission.

(2) In this Part, a reference to the Commission includes the Committee for any purpose relating to the ill health, physical incapacity or mental incapacity of a member to whom Part 3 or 4 applies.

Division 2 – Payments out of Fund

90. Application of Division

This Division applies only to –

(a) a member to whom Part 3 or 4 applies; or

(b) a person who ceased to be entitled to a pension or other benefit under the 1973 Act or the 1985 Act on or after 29 December 1999 and before 27 November 2002; or

(c) a person who ceases to be entitled to a pension or other benefit under Part 3 or 4 on or after 27 November 2002.

91. Payments out of Fund

A payment out of the PRB Fund or the PS Fund is to be made in any manner the Commission determines.

92. Information to be provided

(1) The Clerk of the Legislative Council and the Clerk of the House of Assembly are to provide the Commission with the following information:

(a) the date on which any person is elected as a member of Parliament;

(b) the date on which a member to whom Part 3 or 4 applies ceases to be a member;

(c) the date on which any such member commences to hold an office specified in Part 2 of Schedule 1 to the *Parliamentary Salaries, Superannuation and Allowances Act 2012*;

(d) the date on which any such member ceases to hold such an office;

(e) the basic and other salaries payable to a member referred to in paragraph (c);

(f) the tax file number of each member to whom Part 3 or 4 applies.

(2) The Secretary of the responsible Department in relation to the *Constitution Act 1934* is to provide the Commission with the following information:

(a) the date on which a member of Parliament commences to hold a ministerial office;

(b) the date on which a member of Parliament ceases to hold a ministerial office.

93. Application for benefit

(1) Subject to regulation 95, an application for a benefit under these regulations is to be in any form that the Commission determines.

(2) If a person making an application has a spouse, that person must provide the Commission with any documentary evidence that the Commission requires in support of the application.

(3) A person to whom, or in respect of whom, any pension or other benefit under these regulations is being paid is to notify the Commission in writing of any change of circumstances that affects or may affect the entitlement of that person to a pension or other benefit under these regulations.

94. Pensioner to provide information

A pensioner must, if required by the Commission, provide the Commission with any written information the Commission requires to determine the pensioner's eligibility to continue to receive the pension.

95. Application by widow or widower of deceased member

(1) A person who claims to be entitled to a payment from the PS Fund or the PRB Fund as the surviving partner of a deceased member to whom Part 3 or 4 applied, or of a deceased

former member, is to apply in writing to the Commission for payment.

(2) An application under this regulation is to be accompanied by –

(a) the following certificates under the *Births, Deaths and Marriages Registration Act 1999*:

(i) a certified copy of, or extract from, the birth certificate of the applicant;

(ii) a certified copy of, or extract from, the death certificate of the member or former member;

(iii) in the case of an application by a married person, a certified copy of, or extract from, the marriage certificate of the applicant to the member or former member; and

(b) any other documentary evidence that the Commission requires in support of the application.

96. Determination of surviving partner of PRBF member

(1) If the Commission is satisfied that, at the time of a PRBF member's death –

(a) a person –

(i) was the spouse of the PRBF member who was living with the PRBF member on a genuine domestic basis; and

(ii) was receiving significant financial support from the PRBF member; or

(b) if there is no person referred to in paragraph (a), a person was the spouse of the PRBF member and was living with the PRBF member on a genuine domestic basis; or

(c) if there is no person referred to in paragraph (a) or (b), a person was the spouse of the PRBF member who was not living with the PRBF member on a genuine domestic basis but was receiving significant financial support from the PRBF member –

the Commission must determine that person to be the surviving partner of the PRBF member.

(2) The Commission must not determine more than one person to be the surviving partner of a PRBF member.

(3) In determining whether a person is the surviving partner of a PRBF member, the Commission may have regard to such matters as the Commission considers relevant.

97. Determination of surviving partner of PSF member

(1) If the Commission is satisfied that, at the time of a PSF member's death –

(a) a person –

(i) was the spouse of the PSF member who was living with the PSF member on a genuine domestic basis; and

(ii) was receiving significant financial support from the PSF member; or

(b) if there is no person referred to in paragraph (a), a person was the spouse of the PSF member and was living with the PSF member on a genuine domestic basis; or

(c) if there is no person referred to in paragraph (a) or (b), a person was the spouse of the PSF member who was not living with the PSF member on a genuine domestic basis but was receiving significant financial support from the PSF member –

the Commission must determine that person to be the surviving partner of the PSF member.

(2) The Commission must not determine more than one person to be the surviving partner of a PSF member.

(3) In determining whether a person is the surviving partner of a PSF member, the Commission may have regard to such matters as the Commission considers relevant.

98. Election to another Parliament

If a person to whom any pension under these regulations is being paid is elected to the Parliament of the Commonwealth or of another State or a Territory, the person must notify the Commission as soon as practicable of that election.

Division 3 – Decisions made by Commission

99. Commission not subject to direction

Except as provided by the SIS Act, a person is not to give a direction to the Commission, vary a decision of the Commission, or substitute a decision for a decision of the Commission, if compliance with the direction, variation or substituted decision would be contrary to any enactment.

100. Statutory hearing

(1) In respect of any application from a relevant person or any related matter arising from the exercise of the Commission's powers under these regulations, the Commission must –

(a) make a preliminary decision on the matter; and

(b) notify the relevant person, in writing, of that preliminary decision; and

(c) advise that person that, if the person does not take any action under this regulation within the required time, the preliminary decision will become final.

(2) A relevant person may, within 21 days after the date of a notification under subregulation (1), elect by notice in writing to the Commission –

(a) to appear and be heard before the Commission; and

(b) to submit any relevant medical report or other evidence.

(3) Before making a final decision on an application, the Commission may –

(a) require the member to whom the application relates to undergo a medical examination, by a practitioner or practitioners that the Commission considers appropriate; and

(b) seek further information concerning that member's capability and prospects for employment; and

(c) require the relevant person to submit any further evidence that the Commission considers appropriate.

(4) The Commission, in exercising the Commission's powers under subregulation (3), may impose any terms or conditions that the Commission considers fair and equitable.

(5) If a relevant person does not make an election under subregulation (2) within the required time, the preliminary decision becomes the final decision of the Commission.

(6) The Commission –

(a) may extend the period referred to in subregulation (2) on the written application of the relevant person within that period; and

(b) is to, as soon as practicable after extending the period, notify that person of that extension.

101. Application to Supreme Court for declaration

(1) If a relevant person is adversely affected by a final decision of the Commission under regulation 100, the person may request the Commission to apply to the Supreme Court for a declaration in respect of that decision.

(2) If so requested by a relevant person, the Commission must apply to the Supreme Court for a declaration in respect of a final decision.

(3) Subject to subregulation (5), the Supreme Court, on an application under this regulation, may make a declaration as to the validity or otherwise of the final decision in respect of which the application is made.

(4) The Supreme Court is to have regard to any relevant fact or event in making the declaration.

(5) The Supreme Court must not make a declaration in respect of a final decision, the validity of which cannot be decided at the time when the Court is asked to make the declaration.

(6) For the purpose of reviewing a final decision by the Commission, the Supreme Court has all the powers and discretions conferred on the Commission.

(7) The Supreme Court may make a declaration –

(a) affirming the Commission's final decision; or

(b) remitting the matter to which the Commission's final decision relates to the Commission for reconsideration in accordance with the directions of the Supreme Court; or

(c) varying the Commission's final decision; or

(d) setting aside the Commission's final decision and substituting a decision for the decision set aside.

(8) Except as provided in subregulations (9) and (10), the cost of making an application to the Supreme Court is to be met by the Commission from the PS Fund or the PRB Fund, as the case may require.

(9) On requesting the Commission to apply to the Supreme Court for a declaration, a relevant person must pay to the Commission an application fee of 200 fee units.

(10) If, in the opinion of the Supreme Court, the request is frivolous or not in good faith, the Court may award costs in full or part against the relevant person making the request.

102. Appeal against decision, determination or order of Commission

(1) Despite regulation 101, a person may appeal to a judge against any decision, determination or order of the Commission.

(2) An appeal under this regulation is to be by way of rehearing and instituted, heard and determined in accordance with the provisions of the *Supreme Court Rules 2000* relating to appeals from statutory tribunals other than courts.

SCHEDULE 1 – MEETINGS OF COMMITTEE

Regulation 6

1. Convening meetings

(1) Meetings of the Committee must be convened by the chairperson, or by any 2 members of the Committee, if a member referred to in regulation 9 or 49 applies for an invalidity benefit.

(2) The Commission is to give each member of the Committee notice of each meeting of the Committee.

2. Procedure at meetings

(1) Two members of the Committee form a quorum at any duly convened meeting of the Committee.

(2) A duly convened meeting of the Committee at which a quorum is present is competent to transact any business of the Committee.

(3) Questions arising at a meeting of the Committee are to be determined by a majority of votes of the members present and voting.

(4) In the event of an equality of votes at a meeting of the Committee, the chairperson or other member presiding has a casting vote as well as a deliberative vote.

3. Chairperson to preside

(1) The chairperson is to preside at all meetings of the Committee at which the chairperson is present.

(2) If the chairperson is not present at a meeting of the Committee, a member elected by the members present is to preside at that meeting.

4. Disclosure of interest

(1) A member who has a direct or indirect pecuniary interest in a matter being considered by the Committee must, as soon as practicable after the relevant facts come to the knowledge of the member, disclose the nature of that interest at a meeting of the Committee.

(2) A disclosure under subclause (1) is to be recorded in the minutes and the member must not, unless the Committee determines otherwise –

(a) be present during any deliberations of the Committee in respect of the matter; or

(b) take part in any decision of the Committee in respect of that matter.

5. Record of decisions

The chairperson of the Committee is to cause to be made and kept a record of every decision made at a meeting of the Committee.

6. General procedure

(1) Subject to these regulations, the procedure for meetings of the Committee and the conduct of its business is to be determined by the Committee.

(2) The Committee may allow a person to attend a meeting of the Committee for the purpose of advising or informing it on any matter.

SCHEDULE 2 – APPROPRIATE PERCENTAGE FOR PURPOSES OF REGULATION 20

Regulation 20

1. For the purposes of regulation 20, the appropriate percentage is as follows:

Column 1 **Member's period of service**	**Column 2** **Appropriate percentage**
	%
15 years or more but less than 16 years	62.50
16 years or more but less than 17 years	64.00
17 years or more but less than 18 years	65.5
18 years or more but less than 19 years	67.00
19 years or more but less than 20 years	68.50
20 years or more	70.00

2. The appropriate percentage relating to any period of service is to be increased by 1/12th of the difference between that factor and the next following factor for each complete month by which the service of the person entitled exceeds that for which a factor is given.

SCHEDULE 3 – CONVERSION FACTORS FOR PURPOSES OF REGULATION 29

Regulation 29

1. For the purposes of regulation 29, the conversion factor for determining a lump sum payment under that regulation for each $1 converted by a person referred to in that regulation is, subject to clause 2, as follows:

Age of person on expiration of period of 3 months referred to in regulation 29	**Conversion factor**
65 or less	10
66	9.8
67	9.6
68	9.4
69	9.2
70	9
71	8.6
72	8.2
73	7.8
74	7.4
75	7
76	6.6

Age of person on expiration of period of 3 months referred to in regulation 29	**Conversion factor**
77	6.2
78	5.8
79	5.4
80	5
81	4.6
82	4.2
83	3.8
84	3.4
85	3
86	2.9
87	2.8
88	2.7
89	2.6
90	2.5
91	2.4
92	2.3
93	2.2
94	2.1

Age of person on expiration of period of 3 months referred to in regulation 29	**Conversion factor**
95	2
96	1.9
97	1.8
98	1.7
99	1.6
100 or over	1.5

2. The conversion factor relating to any age is to be reduced by 1/12th of the difference between that factor and the next following factor for each complete month by which the age of the person entitled exceeds that for which a factor is given.

SCHEDULE 4 – CONVERSION FACTORS FOR PURPOSES OF REGULATION 30

Regulation 30

1. For the purposes of regulation 30, the conversion factor for determining a lump sum payment under that regulation for each $1 converted on behalf of a child is, subject to clause 2, as follows:

Age of child on expiration of period of 3 months referred to in regulation 30	Conversion factor
0	11.15
1	10.79
2	10.41
3	10
4	9.57
5	9.12
6	8.63
7	8.12
8	7.58
9	7
10	6.39
11	5.75

Age of child on expiration of period of 3 months referred to in regulation 30	Conversion factor
12	5.06
13	4.34
14	3.57
15	2.75
16	1.89
17	0.97
18	0

2. The conversion factor relating to any age is to be reduced by 1/12th of the difference between that factor and the next following factor for each complete month by which the age of the child entitled exceeds that for which a factor is given.

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Notified in the *Gazette* on 25 November 2026.

These regulations are administered in the Department of Treasury and Finance.

EXPLANATORY NOTE

(This note is not part of the regulations)

These regulations –

(a) provide for the continuation of the Parliamentary Superannuation Fund established under the *Parliamentary Superannuation Act 1973* and the Parliamentary Retiring Benefits Fund established under the *Parliamentary Retiring Benefits Act 1985*; and

(b) provide for the preservation of entitlements to pensions and other benefits under those Acts; and

(c) are made consequentially on the repeal of the *Public Sector Superannuation Reform (Parliamentary Superannuation) Regulations 2016* under section 11 of the *Subordinate Legislation Act 1992*.