

EXPLANATORY MEMORANDUM TO

THE PENSION SCHEMES (CATEGORIES OF COUNTRY AND REQUIREMENTS FOR OVERSEAS PENSION SCHEMES AND RECOGNISED OVERSEAS PENSION SCHEMES) (AMENDMENT) REGULATIONS 2007

2007 No. 1600

1. This explanatory memorandum has been prepared by Her Majesty's Revenue and Customs and is laid before the House of Commons by Command of Her Majesty.

- 1.1 This memorandum contains information for the Select Committee on Statutory Instruments.

- 2. Description**

- 2.1 These Regulations make amendments to the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 ("the principal Regulations"), which specify the requirements to be an overseas pension scheme and the prescribed countries or territories and the prescribed requirements to be a recognised overseas pension scheme. A pension scheme must be an overseas pension scheme, in accordance with section 150(7) of the Finance Act 2004, in order to be a recognised overseas pension scheme, in accordance with section 150(8) of the Finance Act 2004.

- 2.2 A pension scheme must be established outside the UK and must satisfy the requirements set out in regulation 2 in order to be an overseas pension scheme. The requirements in regulation 2 include a condition ('primary condition 2') that the pension scheme must be established in a country or territory with a system of taxation of personal income under which tax relief is available in respect of pensions but under which either tax relief is not available to the individual member on contributions made to the scheme or all or most of the pension benefits paid by the scheme are subject to taxation.

- 2.3 These Regulations amend the principal Regulations by providing for a third way of satisfying primary condition 2, namely that the scheme itself is subject to taxation on its income and gains and is also of a kind specified in the Schedule to the Regulations. The Schedule includes a scheme which is a complying superannuation plan as defined in section 995-1 (definitions) of the Income Tax Assessment Act 1997 of Australia.

- 3. Matters of special interest to the Select Committee on Statutory Instruments**

- 3.1 These Regulations shall come into force on 1st July 2007.

- 3.2 Following reforms to the taxation of Australian pension schemes that come into force on 1st July 2007, this provision ensures that regulated and tax-recognised

Australian pension schemes can continue to be “overseas pension schemes” for the purposes of section 150(7) of the Finance Act 2004 on or after that date. This means that Australian pension schemes can continue to be capable of being qualifying recognised overseas pension schemes (“QROPS”) within section 169(2) (recognised transfers) of the Finance Act 2004 and that transfers from UK pension schemes to Australian pension schemes can consequently continue to be made without a UK tax charge. It also means that Australian pension schemes can continue to be capable of being qualifying overseas pension schemes (“QOPS”) within paragraph 5 of Schedule 33 (overseas pension schemes: migrant member relief) to the Finance Act 2004 and that migrant member relief can continue to be claimed in respect of contributions in respect of relevant migrant members under such schemes.

4. Legislative Background

- 4.1 These Regulations are made in exercise of the power in section 150(7) of the Finance Act 2004.
- 4.2 These Regulations refer to section 995-1 (definitions) of the Income Tax Assessment Act 1997 of Australia. This provision can be found in the Annex to this memorandum together with relevant extracts from the Superannuation Industry (Supervision) Act 1993 of Australia and the Retirement Savings Account Act 1997 of Australia.

5. Territorial extent and application

This instrument applies to all of the United Kingdom.

6. European Convention on Human Rights

As the instrument is subject to the negative resolution procedure and does not amend primary legislation, no statement is required.

7. Policy Background

- 7.1 The simplified tax regime for pension schemes came into effect on 6 April 2006 and applies to all registered (tax-privileged) pension schemes. At the same time a system of recognising overseas pension schemes was introduced which provided to a lesser degree for similar requirements to those for UK registered pension schemes. This allowed for a system of obligations and privileges for pension schemes established outside the UK.
- 7.2 One of the privileges is that transfers can be made from the funds of UK registered pension schemes to a QROPS without a UK tax charge. If the scheme established outside the UK were not a QROPS a tax charge of up to 70% could arise.
- 7.3 In addition, relief against relevant UK earnings is available for contributions made by migrant workers who come to the UK and are relevant migrant members of a QOPS. If a scheme established outside the UK were not a

QOPS, the migrant worker could only claim relief for contributions if provided for under double taxation arrangements.

7.4 At present Australian schemes can meet the conditions to become QROPS and QOPS but changes to their domestic legislation, which will take effect from 1 July 2007, mean that they will no longer meet the requirements set out in the principal Regulations to be an “overseas pension scheme”. This is because following the changes there will be individual members, who will both receive tax relief on contributions and will not be subject to tax on the pension benefits they receive. A pension scheme that does not meet the requirements to be an overseas pension scheme cannot become a QROPS or a QOPS.

7.5 The new Australian system will use a different method of taxing pensions and will instead tax pensions at the level of the scheme. This means that the investment income and gains of the scheme will be taxed but in general the contributions and pension benefits will not be taxed. However, the Australian system from 1 July will overall still have broadly equivalent tax advantages to UK schemes.

7.6 We are not aware that the system of taxation of pensions that will be used by Australia from 1 July was used anywhere in the world when the 2006 Regulations were drafted. That is why the Regulations do not cater for that system. Unless the UK changes its legislation there is a risk that pensions savings of individuals could suffer a preventable tax charge that is not in line with the Government’s intention in providing a facility for transfers to pension schemes established outside the UK. People moving to Australia also have to consider that they have 6 months from arriving in the country to make a transfer of pension funds without incurring a charge to Australian tax.

7.7 Australia has the largest number of Britons in one country outside the UK so the changes to the Australian legislation are likely to have a disproportionate impact on individuals from the UK wishing to transfer their pension funds. These Regulations ensure that the interaction with the UK legislation does not force individuals to choose whether to pay tax in the UK or Australia on their pension savings; a tax which would not have arisen before 1 July.

7.8 These changes are neither politically nor legally important.

8. Impact

8.1 A Regulatory Impact Assessment has not been prepared for this instrument as it is expected to have only negligible administrative impact on business, charities or voluntary bodies. It will maintain the administrative position for UK registered pension schemes as it was before 1 July 2007.

9. Contact

Beverley Davies at HM Revenue & Customs (tel: 020 7147 2869 or e-mail: beverley.davies@hmrc.gsi.gov.uk) can answer any queries regarding the instrument.

Australian Legislation

Income Tax Assessment Act 1997

995-1 Definitions

(1) In this Act, except so far as the contrary intention appears:

...

complying approved deposit fund means a complying approved deposit fund within the meaning of section 47 of the *Superannuation Industry (Supervision) Act 1993*.

...

complying superannuation fund means a complying superannuation fund within the meaning of section 45 of the *Superannuation Industry (Supervision) Act 1993*.

complying superannuation plan means:

- (a) a *complying superannuation fund; or
- (b) a *public sector superannuation scheme that is:
 - (i) a regulated superannuation fund (within the meaning of section 10 of the *Superannuation Industry (Supervision) Act 1993*); or
 - (ii) an exempt public sector superannuation scheme (within the meaning of section 10 of that Act); or
- (c) a *complying approved deposit fund; or
- (d) an *RSA.

...

public sector superannuation scheme has the same meaning as in the *Superannuation Industry (Supervision) Act 1993*.

...

RSA has the meaning given by the *Retirement Savings Accounts Act 1997*.

Retirement Savings Accounts Act 1997

8 Definition of *RSA*

- (1) An *RSA*, or *retirement savings account*, is an account or a policy:
 - (a) that is described as an *RSA*; and
 - (b) that is provided by an entity that is an *RSA* institution at the time the account is opened or the policy is issued; and
 - (c) that is capital guaranteed (see section 14); and
 - (d) that is held by a person who is an eligible person at the time the account is opened or the policy is issued (see section 13); and
 - (e) that, at the time that it is opened or issued, satisfies:
 - (i) the requirements in section 15; and
 - (ii) any prescribed criteria; and
 - (f) that is opened or issued on or after 1 July 1997 or such later day as is prescribed.
- (2) However, an *RSA*, or *retirement savings account*, can only be provided by a life insurance company as a policy.

Note: Section 16 provides that *policy* has the same meaning as in the *Life Insurance Act 1995*.

Superannuation Industry (Supervision) Act 1993

10 Definitions

(1) In this Act, unless the contrary intention appears:

...

exempt public sector superannuation scheme means a public sector superannuation scheme that is specified in regulations made for the purposes of this definition.

...

public sector fund means a superannuation fund that is:

- (a) covered by paragraph (a) of the definition of *superannuation fund*; and
- (b) part of a public sector superannuation scheme.

public sector superannuation scheme means a scheme for the payment of superannuation, retirement or death benefits, where the scheme is established:

- (a) by or under a law of the Commonwealth or of a State or Territory; or
- (b) under the authority of:
 - (i) the Commonwealth or the government of a State or Territory; or
 - (ii) a municipal corporation, another local governing body or a public authority constituted by or under a law of the Commonwealth or of a State or Territory.

...

regulated superannuation fund has the meaning given by section 19.

...

RSA has the same meaning as in the *Retirement Savings Accounts Act 1997*.

...

superannuation fund means:

- (a) a fund that:
 - (i) is an indefinitely continuing fund; and
 - (ii) is a provident, benefit, superannuation or retirement fund; or
- (b) a public sector superannuation scheme.

...

19 Regulated superannuation fund

Definition

(1) A regulated superannuation fund is a superannuation fund in respect of which subsections (2) to (4) have been complied with.

Fund must have a trustee

- (2) The superannuation fund must have a trustee.

Trustee must be a constitutional corporation or fund must be a pension fund

- (3) Either of the following must apply:
- (a) the trustee of the fund must be a constitutional corporation pursuant to a requirement contained in the governing rules;
 - (b) the governing rules must provide that the sole or primary purpose of the fund is the provision of old-age pensions.

Election by trustee

- (4) The trustee or trustees must have given to APRA, or such other body or person as is specified in the regulations, a written notice that is:
- (a) in the approved form; and
 - (b) signed by the trustee or each trustee;
- electing that this Act is to apply in relation to the fund.

Note: The approved form of written notice may require the trustee or the trustees to set out the tax file number of the fund. See subsection 299U(1).

Regulations

- (4A) Without limiting subsection (4), regulations for the purposes of that subsection may specify that notices are to be given to different persons or bodies in respect of different classes of superannuation funds.

Election is irrevocable

- (5) An election made as mentioned in subsection (4) is irrevocable.

Trustee has power to make election despite anything in the governing rules etc.

- (6) The trustee or trustees have the power to make an election as mentioned in subsection (4) despite anything in the governing rules of the fund.

Certain funds must become regulated superannuation funds

- (7) If all of the following conditions are satisfied in relation to a superannuation fund at any time during the period beginning on the day on which this Act received the Royal Assent and ending at the end of the fund's 1993-94 year of income:
- (a) the fund has a trustee;
 - (b) either:
 - (i) the trustee of the fund is a constitutional corporation; or
 - (ii) the governing rules of the fund provide that the sole or primary purpose of the fund is the provision of old-age pensions;
 - (c) the fund is not a public sector superannuation scheme;
 - (d) there is in force a notice under section 12 or 13 of the *Occupational Superannuation Standards Act 1987* stating that the Commissioner is satisfied that the fund satisfied, or should be treated as if it had satisfied, the superannuation fund conditions in relation to a particular year of income;
 - (e) there is not in force a notice under section 12 or 13 of the *Occupational Superannuation Standards Act 1987* stating that the Commissioner is not

satisfied that the fund satisfied the superannuation fund conditions in relation to a year of income later than the year of income mentioned in paragraph (d);

the trustee of the fund must use its best endeavours to ensure that the fund becomes a regulated superannuation fund at or before the beginning of the fund's 1994-95 year of income.

Contravention of subsection (7) is not an offence

- (8) A contravention of subsection (7) is not an offence. However, a contravention of subsection (7) is a ground for the grant of an injunction under section 315.

References to repealed provisions of OSSA

- (9) A reference in this section to a provision of the *Occupational Superannuation Standards Act 1987* includes a reference to the provision as it continues to apply, despite its repeal, because of the *Occupational Superannuation Standards Amendment Act 1993*.

...

45 Complying superannuation fund

- (1) A fund is a complying superannuation fund for the purposes of the Income Tax Assessment Act in relation to a year of income (the *current year of income*) if, and only if:
- (a) the Regulator has given a notice to a trustee of the fund under section 40 stating that the fund is a complying superannuation fund in relation to the current year of income; or
 - (b) the Regulator has given a notice to a trustee of the fund under section 40 stating that the fund is a complying superannuation fund in relation to a previous year of income and has not given a notice to a trustee of the fund under that section stating that the fund was not a complying superannuation fund in relation to:
 - (i) the current year of income; or
 - (ii) a year of income that is:
 - (A) later than that previous year of income; and
 - (B) earlier than the current year of income.
- (2) Despite section 2, the previous year mentioned in paragraph (1)(b) may be a year of income earlier than the 1994-95 year of income (see section 49). However, despite section 49, if the fund was not a regulated superannuation fund at all times during the current year of income when the fund was in existence, paragraph (1)(b) does not apply unless the previous year of income is the 1994-95 year of income or a later year of income.
- (3) For the purposes of this section, if a notice under section 40 is revoked, or the decision to give the notice is set aside, the notice is taken never to have been given.
- (4) Section 170 of the Income Tax Assessment Act does not prevent the amendment of an assessment at any time for the purposes of giving effect to subsection (3).
- (5) For the purposes of this section, if a notice under section 40 is given in relation to a fund in relation to a year of income, the notice is taken to have been given at the beginning of the year of income.

- (6) Despite subsection (1), if, at all times during a year of income when a fund was in existence, the fund was, or was part of, an exempt public sector superannuation scheme, the fund is a complying superannuation fund in relation to the year of income for the purposes of the Income Tax Assessment Act.

...

47 Complying approved deposit fund

- (1) A fund is a complying approved deposit fund for the purposes of the Income Tax Assessment Act in relation to a year of income (the *current year of income*) if, and only if:
 - (a) APRA has given a notice to the trustee under section 40 stating that the fund is a complying approved deposit fund in relation to the current year of income; or
 - (b) APRA has given a notice to the trustee under section 40 stating that the fund is a complying approved deposit fund in relation to a previous year of income and has not given a notice to the trustee under that section stating that the fund was not a complying approved deposit fund in relation to:
 - (i) the current year of income; or
 - (ii) a year of income that is:
 - (A) later than that previous year of income; and
 - (B) earlier than the current year of income.
- (2) Despite section 2, the previous year mentioned in paragraph (1)(b) may be a year of income earlier than the 1994-95 year of income (see section 49).
- (3) For the purposes of this section, if a notice under section 40 is revoked, or the decision to give the notice is set aside, the notice is taken never to have been given.
- (4) Section 170 of the Income Tax Assessment Act does not prevent the amendment of an assessment at any time for the purposes of giving effect to subsection (3).
- (5) For the purposes of this section, if a notice under section 40 is given in relation to a fund in relation to a year of income, the notice is taken to have been given at the beginning of the year of income.

Superannuation Industry (Supervision) Regulations 1994

made under the

Superannuation Industry (Supervision) Act 1993

...

1.04 Prescribed matters (Act, s 10)

- (1) The purpose of this regulation is to prescribe matters for the purposes of various definitions in section 10 of the Act.

...

Exempt public sector superannuation scheme

- (4A) For the purposes of the definition of *exempt public sector superannuation scheme* in section 10 of the Act the schemes listed in Schedule 1AA are specified.
- (4B) If a scheme listed in Schedule 1AA is re-named, the reference to that scheme includes the scheme as so re-named.
- (4C) Subregulation (4A) has effect in relation to a scheme specified in Part 1 of Schedule 1AA in respect of the 1994-95 and 1995-96 years of income of that scheme.
- (4D) Subregulation (4A) applies in relation to a scheme specified in Part 2 of Schedule 1AA during the 1996-97 year of income of that scheme.
- (4E) Subregulation (4A) applies in relation to a scheme specified in Part 3 of Schedule 1AA during the 1997-1998 year of income, and subsequent years of income, of that scheme.

Schedule 1AA

(subregulation 1.04 (4A))

Part 1 Exempt public sector superannuation schemes (1994-95 and 1995-96 years of income)

Commonwealth

Schemes established by or operated under:

Defence Act 1903

Defence Force Retirement and Death Benefits Act 1973

Governor-General Act 1974

Judges' Pensions Act 1968

Parliamentary Contributory Superannuation Act 1948

New South Wales

Schemes established by or operated under:

First State Superannuation Act 1992

Judges' Pensions Act 1953

Local Government and other Authorities (Superannuation) Act 1927

New South Wales Retirement Benefits Act 1972

Parliamentary Contributory Superannuation Act 1971

Police Regulation (Superannuation) Act 1906

Public Authorities Superannuation Act 1985

Public Sector Executives Superannuation Act 1989

State Authorities Non-contributory Superannuation Act 1987

State Authorities Superannuation Act 1987

State Public Service Superannuation Act 1985

Superannuation Act 1916

Superannuation Administration Act 1991

Transport Employees Retirement Benefits Act 1967

Victoria

Schemes established by or operated under:

Attorney-General and Solicitor General Act 1972
Coal Mines (Pensions) Act 1958
Constitution Act 1975
County Court Act 1958
Judicial Remuneration Tribunal Act 1995
Justices Act 1958
Magistrates Courts Act 1989
Magistrates (Summary Proceedings) Act 1975
Mint Act 1958
Ombudsman Act 1973
Public Prosecutions Act 1994
Supreme Court Act 1986

Schemes established under trust deeds:

City of Melbourne Superannuation Fund
County Court Associates Superannuation Scheme
Emergency Services Superannuation Scheme
Gas and Fuel Superannuation Fund
Holmesglen Construction Superannuation Plan
Hospitals Superannuation Fund
Local Authorities Superannuation Fund
Melbourne Water Corporation Employees' Superannuation Fund
Parliamentary Contributory Superannuation Fund
Pharmaceutical Organisations Superannuation Fund
Port of Geelong Authority Superannuation Fund
Port of Melbourne Authority Superannuation Scheme
State Casual Employees Superannuation Fund
State Employees Retirement Benefits Fund
State Superannuation Fund
Supreme Court Associates Superannuation Scheme
Transport Superannuation Fund
Victorian Electricity Industry Superannuation Fund
Victorian Superannuation Fund
Zoological Board of Victoria Superannuation Fund

Queensland

Schemes established by or operated under:

Fire Service Act 1990

Governors' Pensions Act 1977

Judges (Pensions and Long Leave) Act 1957

Parliamentary Contributory Superannuation Act 1970

Police Superannuation Act 1974

State Service Superannuation Act 1972

Superannuation (Government and Other Employees) Act 1988

Superannuation (State Public Sector) Act 1990

South Australia

Schemes established by or operated under:

Electricity Corporations Act 1994

Governors' Pensions Act 1976

Judges' Pensions Act 1971

Parliamentary Superannuation Act 1974

Police Superannuation Act 1990

Southern State Superannuation Act 1994

Superannuation Act 1988

Superannuation (Benefit Scheme) Act 1992

Schemes established under trust deeds

Lyell McEwen Health Service Incorporated Superannuation Fund

Police Occupational Superannuation Scheme

Western Australia

Schemes established by or operated under:

Government Employees Superannuation Act 1987
Judges' Salaries and Pensions Act 1950
Parliamentary Superannuation Act 1970
Superannuation and Family Benefits Act 1938

Tasmania

Schemes established by or operated under:

Judges' Contributory Pensions Act 1968
Parliamentary Retiring Benefits Act 1985
Parliamentary Superannuation Act 1973
Retirement Benefits Act 1993
Solicitor-General Act 1983

Australian Capital Territory

Schemes established by or operated under:

Superannuation (Legislative Assembly Members) Act 1991

Northern Territory

Schemes established by or operated under:

Administrators Pension Act 1981
Legislative Assembly Members' Superannuation Act 1979
Superannuation Act 1986
Supreme Court (Judges Pensions) Act 1980

Schemes established under trust deeds or other means

Northern Territory Police Supplementary Benefit Scheme
Northern Territory Supplementary Superannuation Scheme

Part 2 Exempt public sector superannuation schemes (1996-97 year of income)

Commonwealth

Schemes established by or operated under:

Defence Act 1903
Defence Force Retirement and Death Benefits Act 1973
Governor-General Act 1974
Judges' Pensions Act 1968
Parliamentary Contributory Superannuation Act 1948

New South Wales

Schemes established by or operated under:

First State Superannuation Act 1992

Judges' Pensions Act 1953

Local Government and Other Authorities (Superannuation) Act 1927

New South Wales Retirement Benefits Act 1972

Parliamentary Contributory Superannuation Act 1971

Police Regulation (Superannuation) Act 1906

Public Authorities Superannuation Act 1985

Public Sector Executives Superannuation Act 1989

State Authorities Non-contributory Superannuation Act 1987

State Authorities Superannuation Act 1987

State Public Service Superannuation Act 1985

Superannuation Act 1916

Superannuation Administration Act 1996

Transport Employees Retirement Benefits Act 1967

Victoria

Schemes established by or operated under:

Attorney General and Solicitor General Act 1972
Coal Mines (Pensions) Act 1958
Constitution Act 1975
County Court Act 1958
County Court (Jurisdictions) Act 1968
Emergency Services Superannuation Act 1986
Hospitals Superannuation Act 1988
Justices Act 1958
Local Authorities Superannuation Act 1988
Magistrates (Summary Proceedings) Act 1975
Mint Act 1958
Ombudsman Act 1973
Parliamentary Salaries and Superannuation Act 1968
Port of Geelong Authority Act 1958
Port of Melbourne Authority Act 1958
Public Prosecutions Act 1994
Public Sector Superannuation (Administration) Act 1993
State Superannuation Act 1988
Supreme Court Act 1986

Queensland

Government Officers' Superannuation Scheme (GoSuper)
Governors' Pension Scheme
Judges Pension Scheme
Parliamentary Contributory Superannuation Fund
Police Superannuation Fund (Police Super)
Queensland Fire Service Superannuation Plan
State Public Sector Superannuation Scheme (Q Super)
State Service Superannuation Fund (State Super)

South Australia

Schemes established by or operated under:

Electricity Corporations Act 1994
Governors' Pensions Act 1976
Judges' Pensions Act 1971
Parliamentary Superannuation Act 1974
Police Superannuation Act 1990
Southern State Superannuation Act 1994
Superannuation Act 1988
Superannuation (Benefit Scheme) Act 1992

Schemes established by or under trust deeds

Lyell McEwen Health Service Incorporated Superannuation Fund
Police Occupational Superannuation Scheme

Western Australia

Schemes established by or operated under:

Government Employees Superannuation Act 1987
Judges' Salaries and Pensions Act 1950
Parliamentary Superannuation Act 1970
Superannuation and Family Benefits Act 1938

Tasmania

Schemes established by or operated under:

Governor of Tasmania Act 1982
Judges' Contributory Pensions Act 1968
Parliamentary Retiring Benefits Act 1985
Parliamentary Superannuation Act 1973
Retirement Benefits Act 1993
Solicitor-General Act 1983

Australian Capital Territory

Schemes established by or operated under:

Superannuation (Legislative Assembly Members) Act 1991

Northern Territory

Schemes established by or operated under:

Administrators Pension Act 1981

Legislative Assembly Members' Superannuation Act 1979

Superannuation Act 1986

Supreme Court (Judges Pensions) Act 1980

Other schemes

Northern Territory Police Supplementary Benefit Scheme

Northern Territory Supplementary Superannuation Scheme

Part 3 Exempt public sector superannuation schemes (1997-98 year of income and subsequent years of income)

Commonwealth

Schemes established by or operated under:

Defence Act 1903

Defence Force Retirement and Death Benefits Act 1973

Governor-General Act 1974

Judges' Pensions Act 1968

Parliamentary Contributory Superannuation Act 1948

New South Wales

Schemes established by or operated under:

First State Superannuation Act 1992
Judges' Pensions Act 1953
Local Government and Other Authorities (Superannuation) Act 1927
New South Wales Retirement Benefits Act 1972
Parliamentary Contributory Superannuation Act 1971
Police Regulation (Superannuation) Act 1906
Public Authorities Superannuation Act 1985
Public Sector Executives Superannuation Act 1989
State Authorities Non-contributory Superannuation Act 1987
State Authorities Superannuation Act 1987
State Public Service Superannuation Act 1985
Superannuation Act 1916
Superannuation Administration Act 1996
Transport Employees Retirement Benefits Act 1967

Victoria

Schemes established by or operated under:

Attorney General and Solicitor General Act 1972
Coal Mines (Pensions) Act 1958
Constitution Act 1975
County Court Act 1958
County Court (Jurisdictions) Act 1968
Emergency Services Superannuation Act 1986
Hospitals Superannuation Act 1988
Justices Act 1958
Local Authorities Superannuation Act 1988
Magistrates (Summary Proceedings) Act 1975
Mint Act 1958
Ombudsman Act 1973
Parliamentary Salaries and Superannuation Act 1968
Public Prosecutions Act 1994
Public Sector Superannuation (Administration) Act 1993
State Superannuation Act 1988
Supreme Court Act 1986

Queensland

Governors' Pension Scheme
Judges Pension Scheme
Parliamentary Contributory Superannuation Fund
State Public Sector Superannuation Scheme (Q Super)

South Australia

Schemes established by or operated under:

Electricity Corporations Act 1994

Governors' Pensions Act 1976
Judges' Pensions Act 1971
Parliamentary Superannuation Act 1974
Police Superannuation Act 1990
Southern State Superannuation Act 1994
Superannuation Act 1988
Superannuation (Benefit Scheme) Act 1992

Schemes established by or under trust deeds

Lyell McEwen Health Service Incorporated Superannuation Fund
Police Occupational Superannuation Scheme

Western Australia

Schemes established by or operated under:

Government Employees Superannuation Act 1987
Judges' Salaries and Pensions Act 1950
Parliamentary Superannuation Act 1970
State Superannuation Act 2000
Superannuation and Family Benefits Act 1938

Tasmania

Schemes established by or operated under:

Governor of Tasmania Act 1982

Judges' Contributory Pensions Act 1968

Parliamentary Retiring Benefits Act 1985

Parliamentary Superannuation Act 1973

Retirement Benefits Act 1993

Solicitor-General Act 1983

Australian Capital Territory

Schemes established by or operated under:

Superannuation (Legislative Assembly Members) Act 1991

Northern Territory

Schemes established by or operated under:

Administrators Pension Act 1981

Legislative Assembly Members' Superannuation Act 1979

Superannuation Act 1986

Supreme Court (Judges Pensions) Act 1980

Other schemes

Northern Territory Police Supplementary Benefit Scheme

Northern Territory Supplementary Superannuation Scheme