SUPERANNUATION ACT, 1988

No. 37 of 1988

SUMMARY OF PROVISIONS

PART I
PRELIMINARY

Section
1. Short title
2. Commencement
3. Repeal of the Superannuation Act, 1974
4. Interpretation
5. Superannuation arrangements

PART II
ADMINISTRATION

DIVISION I—THE BOARD

6. The Board
7. Functions of the Board
8. The Board's membership
9. Procedure at meetings of the Board
10. Staff of the Board

DIVISION II—THE TRUST

11. The Trust
12. Functions of the Trust
13. The Trust's membership
14. Procedure at meetings of the Trust
15. Staff of the Trust
16. Exemption from rates, taxes, etc.

DIVISION III—THE FUND

17. The Fund
18. Contributor's accounts in the Fund
19. Investment of the Fund
20. Accounts and audit

DIVISION IV—REPORTS

21. Reports

PART III
CONTRIBUTORS, CONTRIBUTION AND CONTRIBUTION POINTS

22. Entry of contributors to the scheme
23. Contribution rates
24. Contribution points
25. Attribution of additional contribution points and contribution months

PART IV
SUPERANNUATION BENEFITS—NEW SCHEME CONTRIBUTORS

26. Application of this Part
27. Retirement
28. Resignation and preservation
29. Retrenchment
30. Disability pension
31. Termination of employment on invalidity
32. Death of contributor
PART V
SUPERANNUATION BENEFITS—OLD SCHEME CONTRIBUTORS

DIVISION I—PENSION BENEFITS

33. Application of this Part
34. Retirement
35. Retrenchment
36. Temporary disability pension
37. Invalidity pension
38. Pensions payable on contributor's death

DIVISION II—GENERAL

39. Resignation and preservation of benefits
40. Commutation of proportion of pension
41. Medical examination, etc., of invalid pensioner
42. Suspension of pension if pensioner declines appropriate employment
43. Date from which pension payments commence

PART VI
MISCELLANEOUS

44. Review of the Board's decision
45. Effect of workers compensation, etc., on pensions
46. Division of benefit where deceased contributor is survived by lawful and putative spouses
47. Adjustment of pensions
48. Repayment of balance in contribution account
49. Special provision for payment in case of infancy or death
50. Pension not to be assignable
51. Liabilities may be set off against benefits
52. Annuities
53. Continuation of the Voluntary Savings Account
54. Power to obtain information
55. Confidentiality
56. Resolution of doubts or difficulties
57. Summary offences
58. Pensions payable in foreign currency
59. Regulations

SCHEDULES
No. 37 of 1988

An Act to provide superannuation benefits for certain employees; to repeal the Superannuation Act, 1974; and for other purposes.

[Assented to 28 April 1988]

The Parliament of South Australia enacts as follows:

PART I
PRELIMINARY

Short title
1. This Act may be cited as the Superannuation Act, 1988.

Commencement
2. This Act will come into operation on a day to be fixed by proclamation.

Repeal of the Superannuation Act, 1974
3. The Superannuation Act, 1974, is repealed.

Interpretation
4. (1) In this Act, unless the contrary intention appears—
   “active contributor” means a contributor who is contributing to the Fund:
   “actual or attributed salary”—see subsections (3) and (4):
   “adjusted salary” in relation to a contributor as at a particular time means—

   (a) where the contributor has been employed on a full-time basis throughout his or her contribution period—the contributor’s actual or attributed salary as at that time;

   (b) where the contributor has been employed on a part-time or casual basis over the whole or any part of his or her contribution period—the contributor’s actual or attributed salary as at that time reduced to reflect the extent of the contributor’s employment over the contribution period expressed as a proportion of full-time employment:

   “age of retirement” means—
(a) in relation to an old scheme contributor for whom 55 years was the age of retirement under the repealed Act—55 years;

(b) in all other cases—60 years:

"the Board" means the South Australian Superannuation Board:

"the Consumer Price Index" means the Consumer Price Index (All groups index for Adelaide):

"contribution month" means a month of a contribution period:

"contribution period" means—

(a) in relation to an old scheme contributor—a period (including a period falling wholly or partly before the commencement of this Act) over which the contributor is (or was) an active contributor;

(b) in relation to a new scheme contributor—a period over which the contributor is (or was) an active contributor:

"contributor" means a person accepted as a contributor to the Fund (either under this Act or under an earlier Act) and includes such a person who has ceased making contributions to the Fund unless his or her rights in relation to superannuation have been exhausted and no derivative rights exist in relation to that person under this Act:

"dependency" in relation to a child means any period for which the child is an eligible child:

"eligible child" in relation to a deceased contributor means a child—

(a) who is—

(i) a child of the contributor;

or

(ii) a child in relation to whom the contributor had assumed parental responsibilities and who was cared for and maintained, wholly or in part, by the contributor up to the date of the contributor's death;

and

(b) who is—

(i) under the age of 16 years;

or

(ii) between the ages of 16 and 25 years and in full-time attendance at an educational institution recognized by the Board for the purposes of this definition:

"employee" means—

(a) a statutory officer of the Crown (including a Magistrate but not a Judge);

(b) a person—

(i) employed in the Public Service under the Government Management and Employment Act, 1985;

(ii) employed under the Education Act, 1972, or the Further Education Act, 1975;

(iii) employed by—
—the State Transport Authority;
— the Commissioner of Highways;
— the South Australian Health Commission;
— an employer with which the Board has entered into super-
annuation arrangements under this Act;

(iv) employed by a Minister, or the Chief Executive Officer of a Public
Service administrative unit, on a weekly, daily or hourly basis;

(v) employed under the Parliament (Joint Services) Act, 1985;

(vi) employed to provide services to the House of Assembly or the
Legislative Council and under the control of the Speaker or the
President;

(vii) employed as a member of the Governor's staff;

or

(viii) employed in an office or position declared by regulation to be an
office or position to which this Act extends:

“employing authority” in relation to an employee means—

(a) the chief executive officer to whom the employee is answerable on matters
relating to his or her employment;

(b) if there is no such officer—the authority, body or person to whom the
employee is answerable:

“entitlement day” means—

(a) in relation to a contributor who becomes entitled to a pecuniary benefit
under this Act—the day on which that entitlement arises;

(b) in relation to a contributor whose employment is terminated by his or her
death—the date of the contributor's death:

“the Fund” means the South Australian Superannuation Fund:

“invalid pension” means a pension payable on account of invalidity:

“invalidity” means physical or mental incapacity to carry out the duties of employment:

“month”—see subsection (2):

“new scheme contributor” means a person accepted as a contributor to the Fund on
or after 31 May, 1986 (but does not include any such person who is classified by
the Board as an old scheme contributor):

“notional salary” in relation to a contributor whose employment has ceased temporarily
or permanently (including a contributor who has died) means the salary that the
contributor would be receiving if he or she had continued in employment in the
same position and at the same grade as were applicable immediately before the
cessation of employment:

“old scheme contributor” means a person who was accepted as a contributor to the
Fund before 31 May, 1986 (and includes a person accepted as a contributor after
that date if that person is classified as an old scheme contributor by the Board):

“pensioner” means a person who is entitled to a pension under this Act (including a
person who qualifies for a pension but whose pension is under suspension):

“pension period” means the period over which a pension is paid:
"the repealed Act" means the Superannuation Act, 1974:

"to retrench" in relation to a contributor means to terminate the contributor's employment on the ground that work of the kind for which the contributor is qualified and suited is no longer available for the contributor:

"retrenchment pension" means the pension payable to an old scheme contributor on account of retrenchment:

"salary" includes all forms of remuneration except—

(a) remuneration related to overtime (other than such remuneration that is paid by way of an annual allowance);

(b) a leave loading;

(c) a loading arising from the casual nature of the employment or the conditions under which work is performed;

(d) allowances for accommodation, travelling, subsistence or other expenses;

(e) remuneration of a kind excluded by regulation from the ambit of this definition:

"spouse" includes a putative spouse:

"standard contribution rate" means—

(a) in relation to an old scheme contributor whose standard contribution rate is under clause 2 of Schedule 1 some rate other than 6% of salary—that other rate of contribution;

(b) in all other cases—6% of salary:

"the Trust" means the South Australian Superannuation Fund Investment Trust.

(2) Where a period is to be expressed in months for the purpose of this Act, then, except where express provision is made to the contrary, only completed months will be taken into account and any remainder will be ignored.

(3) Subject to subsection (4), a contributor's actual or attributed salary, as at a particular date, is—

(a) where the contributor is, at that date, employed on a full-time basis—the contributor's actual salary;

(b) in any other case—the salary that the contributor would have been receiving, at that date, if the contributor had then been employed on a full-time basis.

(4) If—

(a) there is a reduction in a contributor's rate of salary (not being a reduction resulting from disciplinary action against the contributor);

(b) the contributor elects in a manner approved by the Board to contribute to the Fund as if the reduction had not occurred,

the contributor's actual or attributed salary as at a particular date will be calculated as if the salary in respect of which the contributor was notionally contributing at that date were the contributor's actual salary.

Superannuation arrangements

5. (1) Subject to subsection (2), the Board may enter into arrangements with—

(a) an instrumentality or agency of the Crown;

or

(b) a prescribed authority or body,
under which the employees of that instrumentality, agency, authority or body become eligible to apply to be accepted as contributors to the Fund.

(2) An arrangement under subsection (1) is not effective unless its terms are approved by the Minister.

PART II
ADMINISTRATION

DIVISION I—THE BOARD

The Board

6. (1) The Board continues in existence.

(2) The Board is a body corporate.

(3) The Board has full juristic capacity to exercise any powers that are by their nature capable of being exercised by a body corporate.

(4) Where a document appears to bear the common seal of the Board, it will be presumed, in the absence of proof to the contrary, that the document was duly executed by the Board.

Functions of the Board

7. (1) The Board is responsible to the Minister for all aspects of the administration of this Act except the management and investment of the Fund.

(2) The Board must take reasonable steps—

(a) to ensure that employees are made aware of the benefits that flow from contribution to the Fund;

and

(b) to enlist new contributors to the Fund.

The Board's membership

8. (1) The Board consists of the following members:

(a) a presiding member (who must not be an employee) appointed by the Governor;

(b) two members elected by the contributors;

and

(c) two members appointed by the Governor on the Minister's nomination.

(2) Neither the Public Actuary nor the Deputy Public Actuary is eligible to be a member of the Board and a person who is employed in duties connected with the administration of this Act is not eligible to be elected as a member of the Board.

(3) The Governor may appoint a deputy to a member of the Board and the deputy may, in the absence or during a temporary vacancy in the office of that member, act as a member of the Board.

(4) Subject to subsection (5), a member of the Board will be appointed or elected for a term of three years.

(5) A member appointed or elected to fill a casual vacancy will be appointed or elected for the balance of the term of his or her predecessor.

(6) The office of a member of the Board becomes vacant if the member—
(a) dies;
(b) completes a term of office and is not reappointed or re-elected;
(c) resigns by written notice to the Minister;
or
(d) is removed from office by the Governor on the ground of—
   (i) mental or physical incapacity to carry out official duties satisfactorily;
   (ii) neglect of duty;
or
   (iii) misconduct.

Procedure at meetings of the Board
9. (1) A meeting will be chaired by the presiding member or, in his or her absence, by a member chosen by those present.

   (2) Subject to subsection (3), the Board may act notwithstanding vacancies in its membership.

   (3) Three members constitute a quorum for a meeting of the Board.

   (4) A decision in which a majority of the members present at a meeting concur is a decision of the Board.

   (5) Subject to this Act, the Board may determine its own procedures.

   (6) The Board must keep minutes of its proceedings.

Staff of the Board
10. (1) The Board may, with the Minister's approval, appoint staff to assist it in carrying out its responsibilities under this Act.

   (2) A person appointed under subsection (1) is not a Public Service employee.

   (3) The Board may, with the approval of a Minister responsible for a particular administrative unit of the Public Service, make use of the staff or facilities of that administrative unit.

DIVISION II — THE TRUST

The Trust
11. (1) The Trust continues in existence.

   (2) The Trust is a body corporate.

   (3) The Trust has full juristic capacity to exercise any powers that are, by their nature, capable of being exercised by a body corporate.

   (4) Where a document appears to bear the common seal of the Trust, it will be presumed, in the absence of proof to the contrary, that the document was duly executed by the Trust.

Functions of the Trust
12. (1) The Trust is responsible for the management and investment of the Fund.

   (2) The Trust may, with the Minister's approval, undertake the management and investment of funds arising from other public sector superannuation schemes.
The Trust's membership

13. (1) The Trust consists of the following members:

(a) a presiding member (who must not be an employee) appointed by the Governor;
(b) one member elected by the contributors;
(c) one member appointed by the Governor on the nomination of the South Australian Government Superannuation Federation;

and

(d) two members appointed by the Governor on the Minister's nomination.

(2) Neither the Public Actuary nor the Deputy Public Actuary is eligible to be a member of the Trust.

(3) The Governor may appoint a deputy to a member of the Trust and the deputy may, in the absence or during a temporary vacancy in the office of that member, act as a member of the Trust.

(4) Subject to subsection (5), a member of the Trust will be appointed or elected for a term of three years.

(5) A person appointed or elected to fill a casual vacancy will be appointed or elected for the balance of the term of his or her predecessor.

(6) The office of a member of the Trust becomes vacant—

(a) if the member—

(i) dies;
(ii) completes a term of office and is not reappointed;
(iii) resigns by written notice to the Minister;
(iv) is removed from office by the Governor on the ground of—

—mental or physical incapacity to carry out official duties satisfactorily;
—neglect of duty;
or
—misconduct;
or

(b) in the case of a member appointed on the nomination of the South Australian Government Superannuation Federation—if that Federation by notice to the Minister revokes the nomination.

Procedure at meetings of the Trust

14. (1) A meeting of the Trust will be chaired by the presiding member or, in his or her absence, by a member chosen by those present.

(2) Subject to subsection (3), the Trust may act notwithstanding vacancies in its membership.

(3) Three members constitute a quorum for a meeting of the Trust.

(4) A decision in which a majority of the members present at a meeting concur is a decision of the Trust.

(5) Subject to this Act, the Trust may determine its own procedures.

(6) The Trust must keep minutes of its proceedings.
Staff of the Trust

15. (1) The Trust may, with the Minister's approval, appoint staff to assist it in carrying out its responsibilities under this Act.

(2) A person appointed under subsection (1) is not a Public Service employee.

(3) The Trust may, with the approval of a Minister responsible for a particular administrative unit of the Public Service, make use of the staff or facilities of that administrative unit.

Exemption from rates, taxes, etc.

16. Subject to any regulation to the contrary, the Trust is not liable to any rate, tax or impost under the law of the State.

DIVISION III—THE FUND

The Fund

17. (1) The Fund continues in existence.

(2) The assets of the Fund are under the management and control of the Trust.

(3) The following amounts will be credited to the Fund:

(a) all contributions paid by contributors;

(b) all interest and accretions arising from the investment of the Fund.

(4) The Fund will be treated as made up of two major divisions—

(a) one consisting of the contributions made by old scheme contributors and the interest and accretions arising from the investment of those contributions;

and

(b) the other consisting of the contributions made by new scheme contributors and the interest and accretions arising from the investment of those contributions.

(5) The following amounts will be paid from the Fund—

(a) the prescribed percentage of the costs of administering this Act;

(b) any amount that is to be paid from a contributor's account in pursuance of this Act.

(6) A valuation of each division of the Fund (including the investments in which it is invested) will be made as at the end of each financial year.

Contributor's accounts in the Fund

18. (1) Accounts will be maintained in relation to the Fund in the names of all contributors.

(2) Each account will be related to one of the two divisions of the Fund according to whether the contributor is an old scheme or a new scheme contributor.

(3) The following amounts will be charged against a contributor's account—

(a) in relation to a new scheme contributor—the employee component of any superannuation payment to be made to, or in relation to, the contributor;

(b) in relation to an old scheme contributor—

(i) the prescribed percentage of a pension or lump sum paid to, or in relation to, the contributor (which will be charged against the contributor's...
account until it is exhausted and thereafter against the income and assets of the relevant division of the Fund);

(ii) any reimbursement of the General Revenue that is to be made from the contributor's account;

(c) any refund of the balance standing to the credit of a contributor's account that is to be made to the contributor or the contributor's estate.

(4) Subject to subsection (5), at the end of each financial year, the interest and accretions derived from investment of money from each division of the Fund in the financial year will (after deduction of the administrative costs and other charges that are to be made against income) be divided among the contributors' accounts in the relevant division of the Fund on an equitable basis having regard to the amount then standing to the credit of the account, the rate and extent of any increase or diminution of the balance of the account over the financial year and any other relevant factor.

(5) In order to reduce fluctuations in the rate of return on contributors' accounts, the Board may increase or decrease the amount to be divided among contributors' accounts in either or both divisions of the Fund and, in that event, any resultant excess of income will be held in reserve, and any deficiency will be charged against reserves, or future income, of the relevant division of the Fund.

(6) Where the Board acts under subsection (5), full details of the action must be included in the Board's report for the relevant financial year.

(7) Where it is necessary to determine the balance of a contributor's account at some time other than the end of a financial year, the balance will be extrapolated by applying a percentage rate of return on accounts in the relevant division of the Fund estimated by the Board.

Investment of the Fund

19. (1) The Fund will be invested in a manner determined by the Trust.

(2) The Trust may enter into transactions affecting the Fund—

(a) for the purpose of investment;

or

(b) for purposes incidental, ancillary or otherwise related to investment;

(3) Unless the Minister specifically authorizes the investment, the Fund may not be invested—

(a) in property outside Australia;

or

(b) in real property outside the State.

(4) A certificate signed by the Minister certifying—

(a) that a particular transaction is of a kind authorized by subsection (2);

or

(b) that a particular transaction has been specifically authorized by the Minister under subsection (3),

will be accepted in any legal proceedings as conclusive evidence of the matter so certified.
Accounts and audit

20. (1) The Trust must keep proper accounts of receipts and payments in relation to the Fund.

(2) The accounts must distinguish between the two divisions of the Fund and the investments in which money from each of those divisions has been invested.

(3) The Auditor-General may at any time, and must at least once in each year, audit the accounts of the Fund.

DIVISION IV—REPORTS

Reports

21. (1) The Board must, on or before 31 October in each year submit a report to the Minister on the operation of this Act during the financial year ending on 30 June in that year.

(2) The Trust must, on or before 31 October in each year, submit a report to the Minister on the management and investment of the Fund during the financial year ending on 30 June in that year.

(3) The report under subsection (2) must include—

(a) the audited accounts of the Fund for the relevant financial year;
and

(b) a copy of the valuation of the Fund made as at the end of the relevant financial year.

(4) The Public Actuary must, in relation to the triennium ending on 30 June, 1989, and thereafter in relation to each succeeding triennium, report to the Minister on—

(a) the state and sufficiency of the Fund;
and

(b) the operation of the superannuation scheme under this Act.

(and the report must be submitted to the Minister within 12 months after the end of the relevant triennium).

(5) The Minister must, within six sitting days after receiving a report under this section, have copies of the report laid before both Houses of Parliament.

PART III

CONTRIBUTORS, CONTRIBUTION AND CONTRIBUTION POINTS

Entry of contributors to the scheme

22. (1) The Board may, on the application of an employee, accept the employee as a contributor to the Fund.

(2) An application can only be made in a manner approved by the Board.

(3) The Board may require an applicant to provide satisfactory evidence of the state of the applicant’s health.

(4) The cost of any medical examination to which an applicant is required to submit under subsection (3) will be paid by the Board.

(5) If it appears to the Board that an applicant’s state of health is such as to create a risk of invalidity or premature death, the Board may accept the application on conditions (being
conditions authorized by the regulations) limiting the benefits payable under this Act in the event of the contributor's invalidity or death before the age of retirement (and any such condition prevails to the extent of any inconsistency over any provision of this Act).

(6) If an applicant—

(a) is a member of some other superannuation scheme funded wholly or in part by the applicant's employer;

or

(b) receives an allowance or salary loading related to superannuation,

the Board will, unless there is good reason to the contrary, reject the application.

(7) If an applicant is employed on a casual basis, the Board cannot accept the application until the applicant has completed at least 12 months' employment.

(8) If it appears to the Board that a contributor withheld information required in relation to his or her application for membership of the Fund, the Board may withhold or reduce a benefit under this Act which is to be financed from the General Revenue of the State.

Contribution rates

23. (1) Subject to this section, a contributor will contribute to the Fund at the standard contribution rate until termination of the contributor's employment.

(2) A contributor may elect—

(a) to contribute to the Fund at any one of the following rates:

1.5%
3.0%
4.5%
6.0%
7.5%
9.0%;

(b) to cease contributing to the Fund;

(c) in the case of a contributor whose standard contribution rate is not 6%—to contribute to the Fund at the contributor's standard contribution rate.

(3) An election under subsection (2) can only be made in a manner approved by the Board and will operate as from the commencement of a financial year (and only elections received by the Board two months or more before the commencement of a particular financial year will operate in relation to that financial year).

(4) A contributor's contributions will be fixed in relation to each financial year, as from a day in that financial year determined by the Board—

(a) on the basis of the contributor's salary as at the 31st day of March last preceding the commencement of the financial year;

but

(b) (i) if the contributor had not then commenced his or her employment, the contributions will be fixed on the basis of the contributor's commencing salary;

(ii) if the contributor was then on leave without pay or at a reduced rate of pay, the contributions will be fixed on the basis of the salary that the contributor would then have been receiving if not on leave;

(iii) if the contributor's employment is of a casual nature, the contributions will be fixed on the basis of a notional salary fixed by the Board in relation to the contributor;
(iv) if after the date on which contributions for a particular financial year are fixed there is a reduction in the contributor's salary resulting from a reduction in hours of work (other than a temporary reduction of less than two weeks' duration), there will be a proportionate reduction in the contributor's contributions (but such a contributor may, with the Board's approval, elect to contribute as if there had been no reduction in salary and in that event benefits payable under this Act will be calculated as if there had been no reduction of salary).

(5) If over a particular period a contributor receives (while remaining in employment) weekly workers compensation payments for total or partial incapacity for work, contributions will be payable as if the weekly payments were salary or a component of salary (as the case requires) but if the aggregate of the weekly payments and the salary (if any) of the contributor is less than the salary that the contributor would have received if not incapacitated, the Board may allow a proportionate reduction in the amount of the contributions for that period.

(6) The following provisions apply to leave without pay—

(a) any period of leave without pay of two weeks or less will be treated as a period of employment in respect of which contributions are payable;

(b) if leave without pay is taken for a continuous period exceeding two weeks, no contribution is payable in respect of that period unless the contributor elects to contribute and the election is approved by the Board (but such an election in respect of more than 12 months' leave without pay can only be made in circumstances in which the approval is authorized by the regulations).

(7) An old scheme contributor will cease to contribute to the Fund if before termination of the contributor's employment the following conditions are satisfied:

(a) the contributor is of or above the age of retirement;

and

(b) the contributor has an aggregate of 360 contribution points or more.

Contribution points

24. (1) A contributor conforms to the theoretical standard if the contributor—

(a) is employed on a full-time basis;

and

(b) contributes to the Fund at the standard rate of contribution.

(2) Contribution points accrue to a contributor who conforms to the theoretical standard at the rate of one point for each contribution month.

(3) Subject to subsection (5), where a contributor does not conform to the theoretical standard, a proportion of one contribution point (which may exceed unity) accrues to the contributor in respect of a contribution month equal to the proportion that the amount actually contributed in respect of that month bears to the amount that would have been contributed if the contributor had conformed to the theoretical standard.

(4) A contributor's extrapolated contribution points as at an entitlement day are calculated as follows:

(a) if the contributor has then reached the age of retirement—the number is, subject to subsection (5), the aggregate of the accrued contribution points;

(b) in any other case—

(i) if the contributor has been in full-time employment throughout the contribution period—the number is, subject to subsection (5), the aggregate
of the accrued contribution points plus a number equal to the number of months' difference between the contributor's age as at the entitlement day and the age of retirement;

(ii) if the contributor has not been in full-time employment throughout the contribution period—the number is, subject to subsection (5), the aggregate of the accrued contribution points plus the relevant proportion of the number of months' difference between the contributor's age as at the entitlement day and the age of retirement.

(5) When the aggregate of a contributor's accrued contribution points are to be calculated as at an entitlement day, the aggregate cannot exceed—

(a) in the case of a contributor who was in full-time employment throughout the contribution period—the number of months of the contribution period;

(b) in any other case—the relevant proportion of the number of months of the contribution period.

(6) The reference in subsections (4) and (5) to "the relevant proportion" is a reference to a proportion arrived at by expressing the contributor's employment while an active contributor as a proportion of full-time employment.

Attribution of additional contribution points and contribution months

25. (1) The Minister may, in appropriate cases—

(a) attribute additional contribution points to a contributor;

(b) attribute additional contribution months to a contributor.

(2) Before acting under this section, the Minister must obtain a report on the proposed action from the Board.

PART IV
SUPERANNUATION BENEFITS—NEW SCHEME CONTRIBUTORS

Application of this Part

26. This Part applies only to new scheme contributors.

Retirement

27. (1) A contributor who retires from employment is entitled to a superannuation payment made up of two components—

(a) an employee component consisting of the amount standing to the credit of the contributor's contribution account;

and

(b) an employer component calculated in accordance with the following provisions of this section.

(2) The employer component is the lesser of the following:

(a) \[ EC = A \times 4.5 \times FS \]

(b) \[ EC = \left(1 - \frac{X}{420}\right) \times [4.5 \times FS] \]

Where—

EC is the employer component

A is the lesser of the following—
(a) unity;
(b) the numerical value obtained by dividing the number of the contributor's accrued contribution points by 420

FS is the contributor's actual or attributed salary immediately before retirement (expressed as an annual amount)

X is—
(a) in relation to a contributor who is at retirement under the age of 60 years—
the number of months by which the contributor's age falls short of 60 years;
(b) in any other case—zero.

(3) For the purposes of this section, a contributor retires from employment if—
(a) the contributor has attained the age of 55 years;
and
(b) the contributor's employment terminates or is terminated for any reason (except the contributor's death).

Resignation and preservation

28. (1) A contributor who resigns from employment before reaching the age of 55 years may elect—

(a) to take immediately the amount standing to the credit of the contributor's contribution account;

(b) to preserve his or her accrued superannuation benefits in the Fund;
or
(c) to carry over his or her accrued superannuation benefits to some other superannuation fund or scheme approved by the Board, in accordance with criteria prescribed by the regulations, for the purposes of this paragraph.

(2) Where the contributor elects to preserve his or her accrued superannuation benefits in the Fund, the following provisions apply—

(a) the contributor may at any time after reaching 55 years of age require the Board to make a superannuation payment and, if no such requirement has been made on or before the date on which the contributor reaches 65 years of age, the Board will make such a payment;

(b) if the contributor satisfies the Board that he or she has become totally and permanently incapacitated for work, the Board will make a superannuation payment to the contributor;

(c) if the contributor dies, a payment will be made to the spouse of the deceased contributor or, if he or she left no surviving spouse, to the contributor's estate,

(and a payment under any of the above paragraphs excludes further rights so that a claim cannot be subsequently made under some other paragraph).

(3) A payment under subsection (2) will be made up of two components—

(a) an employee component consisting of the amount standing to the credit of the contributor's contribution account at the date of the payment;

and

(b) an employer component calculated in accordance with subsection (4).

(4) The employer component will be calculated as follows:
(a) where the payment is to the contributor or the contributor dies after reaching 55 years of age and the payment is to his or her spouse or estate—

\[ EC = A \times 4.5 \times AFS; \]

(b) where the contributor dies before reaching 55 years of age and the payment is to the contributor’s spouse or estate—

\[ EC = A \times 3 \times AFS \]

Where—

EC is the employer component

A is the lesser of the following—

(a) unity;

(b) the numerical value obtained by dividing the number of the contributor’s accrued contribution points by 420

AFS is the contributor’s actual or attributed salary as at the date of resignation (expressed as an annual amount) adjusted to reflect changes in the Consumer Price Index since the date of resignation.

(5) Where the contributor elects to carry over his or her accrued superannuation benefits to an approved superannuation fund or scheme, the following provisions apply—

(a) the contributor must satisfy the Board by such evidence as it may require that he or she has been admitted to membership of the fund or scheme;

and

(b) on being so satisfied the Board will make a payment on behalf of the contributor to the fund or scheme made up of two components—

(i) an employee component consisting of the amount standing to the credit of the contributor’s contribution account at the date of payment;

and

(ii) an employer component which will, subject to subsection (6), be equal to twice the amount of the employee component.

(6) The employer component cannot exceed either of the following amounts:

(a) Twice the amount that would have constituted the employee component if the contributor had contributed to the Fund at the standard rate of contribution throughout the contributor’s contribution period;

(b) 3.86 times the contributor’s adjusted salary immediately before resignation (expressed as an annual amount).

(7) For the purposes of this section, a contributor will be taken to resign if the contributor’s employment terminates or is terminated for any reason (except invalidity, retrenchment or death).

Retrenchment

29. (1) Where a contributor’s employment is terminated by retrenchment, the contributor may elect—

(a) to take a lump sum payment;

or

(b) to preserve his or her superannuation benefits.
(2) A lump sum payment under this section will be made up of two components—

(a) an employee component consisting of the amount standing to the credit of the contributor's contribution account;

and

(b) an employer component which will, subject to subsection (3), be equal to twice the amount of the employee component.

(3) The employer component cannot exceed either of the following amounts—

(a) twice the amount that would have constituted the employee component if the contributor had contributed to the Fund at the standard rate of contribution throughout the contributor's contribution period;

(b) 3.86 times the contributor's adjusted salary immediately before retrenchment (expressed as an annual amount).

(4) Where a contributor elects to preserve his or her superannuation benefits, this Act applies in the same way as if the contributor had made that election on resignation.

(5) Where a contributor's employment is to be terminated by retrenchment, the employing authority must give the Board notice of that fact in accordance with the regulations at least one month before the termination takes effect.

**Disability pension**

30. (1) Subject to this section, a contributor who is temporarily or permanently incapacitated for work, and has not reached the age of 55 years, is entitled to a disability pension.

(2) A contributor who becomes incapacitated for work in a particular position will not be regarded as incapacitated for work for the purposes of this section if some other position, carrying a salary of at least 80 per cent of the salary applicable to the former position, is available to the contributor and the contributor could reasonably be expected to take that other position.

(3) A disability pension is not payable in respect of—

(a) a period in respect of which the contributor is entitled to sick leave;

or

(b) a period in respect of which the contributor is entitled to weekly payments of workers compensation.

(4) The Board will not pay a disability pension in respect of a period of incapacity of less than one week and may decline to pay a disability pension if it appears that the duration of the incapacity is likely to be less than six months.

(5) The amount of a disability pension will be two-thirds of the contributor's notional salary.

(6) A disability pension cannot be paid for a continuous period of more than 12 months unless the Board thinks that there are special reasons for extending that limit, in which case it may extend the pension period by not more than a further 6 months.

(7) A disability pension cannot be paid, in respect of the same incapacity, for an aggregate period of more than 18 months in any one period of 36 months.

(8) A contributor is not required to make any contribution to the Fund over a period for which the contributor receives a disability pension but if the contributor was an active contributor immediately before the commencement of the pension period, the employer component of any superannuation payment that is subsequently made to, or in relation to, the contributor will be calculated as if the contributor had continued as an active contributor over the pension period and had continued to contribute at the rate applicable immediately before the commencement of that period.
Termination of employment on invalidity

31. (1) A contributor whose employment terminates on account of invalidity and who has not then reached the age of 55 years is entitled to a superannuation payment made up of two components—

(a) an employee component consisting of the amount standing to the credit of the contributor's contribution account;

and

(b) an employer component calculated in accordance with the following provisions of this section.

(2) The employer component is calculated as follows:

\[ EC = (A \times 3.86 \times FS) + X \]

Where—

EC is the employer component

A is the lesser of the following—

(a) unity;

(b) whichever of the following is applicable in the circumstances of the case—

(i) if the contributor is not receiving, and is not entitled to receive, weekly workers compensation payments in relation to the invalidity—the numerical value obtained by dividing the number of the contributor's extrapolated superannuation points by 420;

(ii) if the contributor is receiving, or is entitled to receive, weekly workers compensation payments in relation to the invalidity based on total incapacity for work—the number obtained by dividing the number of the contributor's accrued superannuation points by 420;

(iii) if the contributor is receiving, or is entitled to receive, weekly workers compensation payments based on partial incapacity for work, the numerical value obtained from the following formula:

\[ n = \frac{\text{acp} + (1 - x)(\text{ecp} - \text{acp})}{420} \]

Where—

n is the numerical value

acp is the number of the contributor's accrued contribution points

ecp is the number of the contributor's extrapolated contribution points

x is the extent of the contributor's incapacity for work expressed as a proportion of total incapacity.

FS is the contributor's actual or attributed salary immediately before termination of employment (expressed as an annual amount)

X is—

(a) where the contributor was an active contributor immediately before the commencement of the invalidity—the amount (if any) by which the employee component falls short of twice the contributor's adjusted final salary;

(b) where the contributor was not then an active contributor—zero.
(3) A contributor's employment will be taken to have terminated on account of invalidity if and only if—

(a) the employer terminates the employment on the ground of the contributor's invalidity;

or

(b) (i) the contributor satisfies the Board (before termination of employment) that he or she is incapacitated for work in the contributor's present position and that there is no other position, carrying a salary of at least 80 per cent of the salary applicable to the contributor's present position, which the contributor could reasonably be expected to take, available to the contributor;

(ii) the contributor has been on sick leave, weekly payments of workers compensation, or disability pension for at least 12 months or periods aggregating at least 12 months on account of the invalidity;

and

(iii) the contributor, after giving notice to the Board as required by the regulations, resigns from employment.

(4) Where an employer proposes to terminate a contributor's employment on the ground of invalidity, the employing authority must, at least one month before the termination takes effect, give the Board notice of the proposed termination of employment in accordance with the regulations.

Death of contributor

32. (1) Where a contributor's employment is terminated by the contributor's death—

(a) if the contributor is survived by a spouse—a lump sum payment will be made to the spouse;

(b) if the contributor is survived by an eligible child or eligible children—a pension will be paid to each eligible child throughout any period of dependency;

(c) if the contributor is not survived by a spouse or an eligible child—a lump sum payment will be made to the contributor's estate.

(2) The lump sum to be paid to a surviving spouse, will be made up of two components—

(a) an employee component consisting of the amount standing to the credit of the contributor's contribution account;

and

(b) an employer component calculated as follows:

(i) if the contributor reached the age of 55 years on or before the date of death and is not survived by an eligible child—the employer component is calculated in the same way as the employer component of the lump sum that would have been payable to the contributor if he or she had retired on the date of death;

(ii) in any other case the employer component is calculated in accordance with the following formula:

\[ EC = (A \times 3 \times FS) + X \]

Where—

\( EC \) is the employer component

\( A \) is the lesser of the following:

(a) unity;
(b) whichever of the following is applicable in the circumstances of the case—

(i) if the spouse is not receiving, and is not entitled to receive, weekly workers compensation payments in relation to the contributor’s death—the numerical value obtained by dividing the number of the contributor’s extrapolated contribution points by 420;

(ii) if the spouse is receiving, or is entitled to receive, weekly workers compensation payments in relation to the contributor’s death based on full dependency—the numerical value obtained by dividing the number of the contributor’s accrued contribution points by 420;

(iii) if the spouse is receiving, or is entitled to receive, weekly workers compensation payments in relation to the contributor’s death based on partial dependency, the numerical value obtained from the following formula:

\[
n = \frac{acp + (1 - x) (ecp - acp)}{420}
\]

Where—

- \( n \) is the numerical value
- \( acp \) is the number of the contributor’s accrued contribution points
- \( ecp \) is the number of the contributor’s extrapolated contribution points
- \( x \) is the extent of the spouse’s dependency expressed as a proportion of full dependency
- \( FS \) is the contributor’s actual or attributed salary immediately before the contributor’s death (expressed as an annual amount);

\( X \) is—

(a) where the contributor was an active contributor immediately before the date of death—the amount (if any) by which the employee component falls short of twice the contributor’s adjusted-final salary immediately before the contributor’s death (expressed as an annual amount);

(b) where the contributor was not then an active contributor—zero.

(3) The pension for an eligible child is calculated as follows:

(a) where the contributor is survived by a spouse, then—

(i) if there are no more than three eligible children:

\[
P = A \times 0.05 \times FS;
\]

or
(ii) if there are more than three eligible children:
\[ P = \frac{1}{n} (A \times .15 \times FS); \]

(b) where the contributor is not survived by a spouse, then—

(i) if there are no more than three eligible children:
\[ P = A \times .15 \times FS \]

(ii) if there are more than three eligible children:
\[ P = \frac{1}{n} (A \times .45 \times FS) \]

Where—
\[ P \] is the amount of the pension (expressed as an amount per fortnight)
\[ A \] is the lesser of the following:
(a) unity
(b) the numerical value obtained by dividing the number of
    the contributor’s extrapolated contribution points by
    420
\[ FS \] is the contributor’s actual or attributed salary immediately before
    the contributor’s death (expressed as an amount per fortnight)
\[ n \] is the number of eligible children.

(4) The pension for an eligible child will be indexed.

(5) The lump sum to be paid to the estate of a contributor who is not survived by a
spouse or an eligible child will be made up of two components—

(a) an employee component consisting of the amount standing to the credit of the
    contributor’s contribution account;

and

(b) an employer component that is the lesser of the following:

(i) \[ EC = \frac{n}{120} \times X \]

(ii) \[ EC = 3 \times FS \]

Where—
\[ EC \] is the employer component
\[ n \] is the number of months in the contributor’s contribution period
\[ X \] is the amount of the employee component unless it exceeds
    the amount that it would have been if the contributor had
    contributed throughout the contribution period at the stand-
    ard contribution rate, in which case \( X \) is the latter amount
\[ FS \] is the contributor’s adjusted salary immediately before the
    contributor’s death (expressed as an annual amount).

PART V
SUPERANNUATION BENEFITS—OLD SCHEME CONTRIBUTORS

DIVISION I—PENSION BENEFITS

Application of this Part
33. This Part applies only to old scheme contributors.
Retirement

34. (1) Subject to this section, a contributor who retires on or after reaching the age of retirement, and whose contribution period, as at the age of retirement was 360 months or more, is entitled to a pension calculated as follows:

\[ P = \left( A \times \left( \frac{2}{3} \times FS \right) \right) \left( 1 + \frac{X}{600} \right) \]

Where—

- \( P \) is the amount of the pension (expressed as an amount per fortnight)
- \( A \) is the lesser of the following:
  - (a) unity;
  - (b) the numerical value obtained by dividing the number of the contributor's accrued contribution points by—
    - (i) in the case of a contributor who was accepted as a contributor under the repealed Act before reaching the age of 30 years—the number of months between the contributor's age as at the date of acceptance and the age of retirement;
    - (ii) in any other case—360
- \( FS \) is the contributor's actual or attributed salary (expressed as an amount per fortnight) immediately before retirement.
- \( X \) is the number of months by which the contributor's age, at retirement, exceeds the age of retirement.

(2) A contributor (other than a contributor whose membership of the Fund antedated the commencement of the repealed Act), who retires on or after reaching the age of retirement but whose contribution period as at the age of retirement was less than 360 months, is entitled to a pension calculated as follows:

(a) if \( A \) is not less than 300 and the sum of \( A \) and \( B \) does not exceed 360—

\[ P = \frac{(A + B)}{540} \times \left[ 1 + \left( \frac{.01 \times B}{12} \right) \right] \times FS \times Z; \]

(b) if \( A \) is not less than 300 and the sum of \( A \) and \( B \) exceeds 360—

\[ P = \frac{(A + 2B + 840)}{1800} \times FS \times Z; \]

(c) if \( A \) is less than 300—

\[ P = \left[ \frac{A}{540} \times \frac{60 - B}{60} \right] + \left[ \frac{C \times B}{60} \right] \times FS \times Z \]

Where—

- \( P \) is the amount of the pension (expressed as an amount per fortnight)
- \( A \) is the number of months in the contribution period on the date on which the contributor attained the age of retirement
- \( B \) is the number of months between the day on which the contributor attained the age of retirement and the day on which he or she retired
- \( C \) is the number obtained from Schedule 2 by reference to the value of \( A \) applicable to the contributor
- \( FS \) is the contributor's actual or attributed salary (expressed as an amount per fortnight) immediately before retirement
Z is the numerical value obtained by dividing the number of the contributor's accrued contribution points by the number of months in the contribution period.

(3) A contributor who retires after reaching the age of 55 years but before the age of retirement is entitled to a pension calculated as follows:

\[ P = \frac{NP}{144} \left[ \frac{D \times (12 - C) \times (12 - H)}{12} + \frac{E \times C \times (12 - H)}{12} + \frac{F \times (12 - C) \times H}{12} + \frac{G \times C \times H}{12} \right] - R \]

Where—

- \( P \) is the amount of the pension
- \( NP \) is the amount of the contributor's pension calculated on the assumption that—
  - (a) the contributor had continued in employment until the age of retirement and had then retired
  - (b) that the contributor had been an active contributor contributing at the standard contribution rate between the age on which he or she actually retired and the age of retirement

- \( A \) is—
  - (a) in relation to a contributor who became a contributor before reaching 30 years of age, or whose membership of the Fund antedated the commencement of the repealed Act—360
  - (b) in relation to any other contributor—the number of contribution months the contributor would attain assuming that he or she were an active contributor and contributed at the standard contribution rate between the age on which he or she actually retired and the age of retirement, but if the contributor was not an active contributor over any period of his or her membership of the Fund, \( A \) will be reduced by a number equal to the number of months in that period

- \( C \) is—
  - (a) where \( A \) is exactly divisible into multiples of 12—zero;
  - (b) in any other case, the remainder left after dividing \( A \) by 12

- \( D \) is the number obtained from Schedule 3 by—
  - (a) applying a value to \( B \) arrived at by dividing \( A \) by 12 and ignoring any remainder;
  - (b) applying the age of the contributor on the birthday last preceding the date of retirement

- \( E \) is the number obtained from Schedule 3 by—
  - (a) applying a value to \( B \) arrived at by dividing \( A \) by 12, ignoring any remainder, and, if the quotient is less than 30, adding 1;
  - (b) applying the age of the contributor on the birthday last preceding the date of retirement

- \( F \) is the number obtained from Schedule 3 by—
  - (a) applying a value to \( B \) arrived at by dividing \( A \) by 12 and ignoring any remainder;
and

(b) applying the age the contributor will have attained on the birthday next following the date of retirement

G is the number obtained from Schedule 3 by—

(a) applying a value to B arrived at by dividing A by 12, ignoring any remainder, and, if the quotient is less than 30, adding 1;

and

(b) applying the age the contributor will have attained on the birthday next following the date of retirement

H is the number of months between the birthday of the contributor last preceding the date of retirement and the date of his or her retirement

R is a proportion of NP determined by the Public Actuary as being related to additional contributions that the contributor elected under the repealed Act to make but did not in fact make by reason of retirement (but where the contributor pays to the Fund on retirement an amount determined by the Public Actuary as being equivalent to those additional contributions the value of R is zero).

(4) A retirement pension will be indexed.

Retrenchment

35. (1) Where—

(a) a contributor's employment is terminated by retrenchment;

(b) the contributor has reached the age of 45 years but not the age of retirement;

(c) the contributor has been a contributor for not less than 5 years;

(d) the Board is satisfied that there is no suitable employment (being employment attracting a salary of at least 80% of the salary applicable to the former employment) available to the contributor,

the contributor is entitled to a pension under this section.

(2) The amount of the pension is calculated as follows:

\[
P = A \times \frac{2}{3} \times FS
\]

Where—

P is the amount of the pension (expressed as an amount per fortnight)

A is the lesser of the following:

(a) unity;

(b) the numerical value obtained by dividing the number of the contributor's extrapolated superannuation points by—

(i) in the case of a contributor who was accepted as a contributor under the repealed Act before reaching the age of 30 years—the number of months between the contributor's age as at the date of acceptance and the age of retirement;

(ii) in any other case—360.

FS is the contributor's actual or attributed salary (expressed as an amount per fortnight) immediately before retrenchment.

(3) A retrenchment pension will be indexed.
(4) Where—

(a) a contributor's employment is terminated by retrenchment;

and

(b) the contributor is not entitled to a pension under subsection (1),

the contributor is entitled to a lump sum payment.

(5) The lump sum is made up of two components—

(a) an employee component consisting of the amount standing to the credit of the contributor's contribution account;

and

(b) an employer component calculated as follows:

\[
EC = 2 \frac{1}{3} A - P
\]

Where—

EC is the employer component

A is the aggregate of the contributor's contributions to the Fund unless that aggregate amount exceeds what it would have been if the contributor had contributed throughout the contribution period at the standard contribution rate, in which case A is the latter amount

P is the amount (if any) of pension paid under this Act or the repealed Act to the contributor.

Temporary disability pension

36. (1) Subject to this section, a contributor who is temporarily or permanently incapacitated for work, but whose employment has not been terminated on that ground, is entitled to a disability pension.

(2) A contributor who becomes incapacitated for work in a particular position will not be regarded as incapacitated for work for the purposes of this section if some other position, carrying a salary of at least 80 per cent of the salary applicable to the former position, is available to the contributor and the contributor could reasonably be expected to take that other position.

(3) A disability pension is not payable in respect of—

(a) a period in respect of which the contributor is entitled to sick leave;

or

(b) a period in respect of which the contributor is entitled to weekly payments of workers compensation.

(4) The Board will not pay a disability pension in respect of a period of incapacity of less than one week and may decline to pay a disability pension if it appears that the duration of the incapacity is likely to be less than six months.

(5) The amount of the pension is calculated as follows:

\[
P = A \times \frac{2}{3} \times FS
\]

Where—
P is the amount of the pension (expressed as an amount per fortnight)

A is the lesser of the following:

(a) unity;

(b) the numerical value obtained by dividing the number of the contributor's extrapolated superannuation points by—

(i) in the case of a contributor who was accepted as a contributor under the repealed Act before reaching the age of 30 years—the number of months between the contributor's age as at the date of acceptance and the age of retirement;

(ii) in any other case—360.

FS is the contributor's actual or attributed salary (expressed as an amount per fortnight) immediately before the pension becomes payable.

(6) A disability pension cannot be paid for a continuous period of more than 12 months unless the Board thinks that there are special reasons for extending that limit, in which case it may extend the pension period by not more than a further 6 months.

(7) A disability pension cannot be paid, in respect of the same incapacity, for an aggregate period of more than 18 months in any one period of 36 months.

(8) A contributor is not required to make any contribution to the Fund over a period for which the contributor receives a disability pension but will be credited with contribution points and contribution months in respect of any such period as if the contributor were contributing at the standard contribution rate in respect of that period.

Invalidity pension

37. (1) A contributor, whose employment terminates on the ground of invalidity is entitled to a pension under this section.

(2) The amount of the pension is calculated as follows:

\[ P = A \times \frac{2}{3} \times FS \]

Where—

P is the amount of the pension (expressed as an amount per fortnight)

A is the lesser of the following:

(a) unity;

(b) the numerical value obtained by dividing the number of the contributor's extrapolated superannuation points by—

(i) in the case of a contributor who was accepted as a contributor under the repealed Act before reaching the age of 30 years—the number of months between the contributor's age as at the date of acceptance and the age of retirement;

(ii) in any other case—360.

FS is the contributor's actual or attributed salary (expressed as an amount per fortnight) immediately before termination of employment.

(3) The pension will be indexed.

(4) A contributor's employment will be taken to have terminated on account of invalidity if and only if—
(a) the employer terminates the employment on the ground of the contributor's invalidity;

or

(b) (i) the contributor satisfies the Board (before termination of employment) that he or she is incapacitated for work in the contributor's present position and that there is no other position, carrying a salary of at least 80 per cent of the salary applicable to the contributor's present position, which the contributor could reasonably be expected to take, available to the contributor;

(ii) the contributor has been on sick leave, weekly payments of workers compensation, or disability pension for at least 12 months or periods aggregating at least 12 months on account of the invalidity;

and

(iii) the contributor, after giving notice to the Board as required by the regulations, resigns from employment.

(5) Where an employer proposes to terminate a contributor's employment on the ground of invalidity, the employing authority must, at least one month before the termination takes effect, give the Board notice of the proposed termination of employment in accordance with the regulations.

Pensions payable on contributor's death

38. (1) Where a contributor dies—

(a) a surviving spouse (not being a person who became the contributor's spouse after termination of the contributor's employment and less than 5 years before the date of the contributor's death) is entitled to a pension equal to two-thirds of the deceased contributor's notional pension;

and

(b) an eligible child is entitled to a pension in accordance with subsection (2).

(2) Subject to subsection (3) the amount of the pension for each eligible child is as follows:

(a) if a pension is being paid to a surviving spouse—

(i) where there are no more than two eligible children—a pension equal to one-ninth of the deceased contributor's notional pension;

(ii) where there are three or more eligible children—a pension calculated by dividing one-third of the deceased contributor's notional pension by the number of eligible children;

(b) if no pension is being paid to a surviving spouse—

(i) where there is one eligible child—a pension equal to 45% of the deceased contributor's notional pension;

(ii) where there are two eligible children—a pension equal to 40% of the deceased contributor's notional pension;

(iii) where there are three eligible children—a pension equal to 30% of the deceased contributor's notional pension;

(iv) where there are four or more eligible children—a pension calculated by dividing the deceased contributor's notional pension by the number of eligible children.

(3) If the amount of a pension for an eligible child would, but for this subsection, be less than the prescribed amount, the pension will be equal to the prescribed amount.
(4) A reference in this section to a deceased contributor's notional pension is—

(a) where the contributor's employment had terminated before the date of death—a reference to the amount of the contributor's pension immediately before his or her death or, if portion of that pension was commuted to a lump sum before the commencement of this Act and no further commutation has occurred after the commencement of this Act, a reference to the amount of the pension to which the contributor would have been entitled immediately before his or her death if no portion of the pension had been commuted;

(b) where the contributor's employment terminated on his or her death and the contributor reached the age of retirement on or before the date of death—a reference to the amount of the retirement pension to which the contributor would have been entitled if he or she had retired on the date of death;

(c) where the contributor's employment terminated on his or her death and the contributor had not reached the age of retirement on the date of death—a reference to the amount of the retirement pension to which the contributor would have been entitled if he or she had not died and—

(i) had continued in employment until reaching the age of retirement (but without change to the contributor's actual or attributed salary as at the date of death);

(ii) had contributed to the Fund between the date of death and the date of reaching the age of retirement at the standard contribution rate;

and

(iii) had retired on reaching the age of retirement.

(5) A deceased contributor's notional pension will be indexed as if it were (or remained) an actual pension and consequential adjustments will be made to pensions calculated by reference to the notional pension.

Resignation and preservation of benefits

39. (1) A contributor who resigns from employment before reaching the age of 60 years may elect—

(a) to take immediately the amount standing to the credit of the contributor's contribution account;

or

(b) to preserve his or her accrued superannuation benefits in the Fund.

(2) Where a contributor resigns after a contribution period of less than 120 months and elects to preserve his or her accrued superannuation benefits in the Fund, the following provisions apply—

(a) the contributor may at any time after reaching 55 years of age require the Board to make a superannuation payment and, if no such requirement has been made on or before the date on which the contributor reaches 65 years of age, the Board will make such a payment;

(b) if the contributor satisfies the Board that he or she has become totally and permanently incapacitated for work, the Board will make a superannuation payment to the contributor;

(c) if the contributor dies, a payment will be made to the spouse of the deceased contributor or, if he or she left no surviving spouse, to the contributor's estate, (and a payment under any of the above paragraphs excludes further rights so that a claim cannot be subsequently made under some other paragraph).
(3) A payment under subsection (2) will be made up of two components—

(a) an employee component consisting of the amount standing to the credit of the contributor’s contribution account at the date of the payment;

and

(b) an employer component which will, subject to subsection (4) be equal to 2\(\frac{1}{3}\) times the amount of the employee component.

(4) The employer component cannot exceed 2\(\frac{1}{3}\) times the amount that would have constituted the employee component if the contributor had contributed to the Fund at the standard rate of contribution throughout the contributor’s contribution period.

(5) Where a contributor resigns after a contribution period of 120 months or more and elects to preserve his or her accrued superannuation benefits in the Fund, the following provisions apply—

(a) the contributor may, at any time after reaching 55 years of age require the Board to commence paying a retirement pension and, if no such requirement has been made on or before the date on which the contributor reaches 60 years of age, the Board will commence paying a retirement pension as from that date;

(b) if the contributor satisfies the Board that he or she has become totally and permanently incapacitated for work, the Board will pay an invalid pension to the contributor;

(c) if the contributor dies and is survived by a spouse (not being a person who became the contributor’s spouse after the contributor’s resignation and less than five years before the date of his or her death), a pension will be paid to the spouse of the deceased contributor.

(d) if the contributor dies and is survived by an eligible child, or two or more eligible children, a pension will be paid to each eligible child.

(6) Subject to subsection (7), a pension payable under subsection (5) will be calculated in the same way as if—

(a) the contributor had continued in his or her former employment between the date of resignation and the date on which a pension first became payable under that subsection but had elected to make no contribution to the Fund in respect of that period;

(b) the contributor’s actual or attributed salary for the purpose of calculating the pension were that salary as at the date of resignation indexed to the date on which the pension first became payable;

(c) in the case of a retirement pension—the contributor had retired on the date on which the retirement pension first became payable under this section;

(d) in the case of an invalid pension—the contributor’s employment had been terminated on the ground of invalidity on the date on which he or she became totally and permanently incapacitated for work.

(7) Where the contributor was accepted as a contributor to the Fund before the age of 30 years and before the commencement of the repealed Act, the pension will subject to subsection (8), be calculated as follows:

\[
P = \frac{NP \times 360}{NM} \times \frac{CP}{S}
\]

Where—
P is the amount of the pension

NP is the amount of pension that would have been payable if calculated under subsection (6)

NM means the number of months between the contributor's age as at the date of acceptance as a contributor and the age of retirement

CP is the number of months in the contribution period to the date of resignation

S is the number of months in the contribution period after the date on which the contributor reached 30 years of age.

(8) Where a retirement pension calculated under subsection (7) exceeds the pension to which the contributor would have been entitled if he or she had continued in employment from the date of resignation to the date on which the retirement pension first became payable under this section and had contributed to the Fund at the standard contribution rate over that period, the pension will be reduced to that latter amount.

DIVISION II—GENERAL

Commutation of proportion of pension

40. (1) The Board will, on the application of a person who is entitled to a pension (other than a temporary disability pension or an eligible child's pension), commute a pension, or a proportion of a pension, to a lump sum payment.

(2) The right of commutation is subject to the qualifications prescribed by regulation.

(3) In the commutation of a pension, commutation factors promulgated by regulation will be applied.

Medical examination, etc., of invalid pensioner

41. (1) The Board may from time to time require an invalid pensioner who has not reached the age of retirement—

(a) to submit to a medical examination by a specified medical practitioner;

(b) to undergo specified medical treatment;

or

(c) to avail himself or herself of specified assistance.

(2) The cost of a medical examination under this section will be met by the Board.

(3) A pensioner will not be required to submit to a particular form of medical treatment if there is a conflict of opinion between recognized medical experts as to the desirability of the treatment.

(4) If a pensioner fails to comply with a requirement under this section, the Board may suspend the pension until the requirement is complied with.

Suspension of pension if pensioner declines appropriate employment

42. (1) If appropriate employment is offered, at the request of the Minister, to an invalid or retrenchment pensioner who has not reached the age of retirement, the following provisions apply:

(a) if the pensioner accepts the offer and returns to employment—the pension will terminate but the former pensioner will be credited with contribution points and contribution months as if he or she had continued in employment and contributed at the standard contribution rate over the period of absence from employment;
(b) if the pensioner does not accept the offer—the Board may suspend the pension until the pensioner reaches the age of retirement.

(2) In determining whether a particular form of employment is appropriate to a particular pensioner, the following factors will be taken into account—

(a) the pensioner's qualifications;
(b) the pensioner's previous employment;
(c) the pensioner's state of health;
(d) the place at which the employment is available.

(3) Employment will not be regarded as appropriate to a particular pensioner if the rate of salary applicable to the employment (expressed as an hourly rate) is less than 80 per cent of the rate of the pensioner's notional salary (expressed as an hourly rate).

**Date from which pension payments commence**

43. Where—

(a) a contributor becomes entitled, on termination of his or her employment, to a pension;

and

(b) the contributor was, immediately before termination of employment, entitled to a period of recreation leave and is paid, or entitled to, a lump sum in lieu of that leave,

the pension will not commence until a period equal to the period of the recreation leave has elapsed since the date of termination of employment.

**PART VI**

**MISCELLANEOUS**

**Review of the Board's decision**

44. (1) Any person who is dissatisfied with a decision of the Board under this Act may apply to the Supreme Court for a review of the decision.

(2) On a review the Court may—

(a) confirm the Board's decision;

(b) substitute any decision that should, in the Court's opinion, have been made in the first instance;

(c) make any consequential or ancillary orders.

(3) The Court is not bound by rules of evidence in proceedings under this section.

**Effect of workers compensation, etc., on pensions**

45. (1) Where in relation to a particular period—

(a) a contributor, who has not reached the age of retirement, is receiving, or would but for this subsection be entitled to receive, a pension (not being a pension granted on the basis of the contributor's age) under this Act;

(b) the pensioner is also receiving or entitled to receive income ("other income") of one or both of the following kinds:

(i) weekly workers compensation payments;
(ii) income from remunerative activities engaged in by the contributor, the following provisions apply:

(c) if the other income equals or exceeds the amount of the pension, the pension will be suspended;

(d) in any other case, the pension will be reduced so that the aggregate equals the pension that the contributor would have received if there had been no other income.

(2) Where in relation to a particular period—

(a) the spouse of a deceased contributor is receiving or would, but for this subsection, be entitled to receive, a pension under this Act;

(b) the spouse is also receiving, or entitled to receive weekly workers compensation payments in consequence of the contributor’s death, the following provisions apply—

(c) if the weekly workers compensation payments equal or exceed the amount of the pension, the pension will be suspended;

(d) in any other case, the pension will be reduced so that the aggregate equals the pension that the spouse would have received if there had been no entitlement to workers compensation.

(3) Where an eligible child of a deceased contributor is receiving or entitled to receive weekly workers compensation payments in consequence of the contributor’s death, the following provisions apply—

(a) if the weekly workers compensation payments equal or exceed the amount of the pension, the pension will be suspended;

(b) in any other case, the pension will be reduced so that the aggregate equals the pension that the child would have received if there had been no entitlement to workers compensation.

(4) For the purposes of this section, if weekly workers compensation payments that would have been payable over a particular period are commuted to a lump sum, the person for whose benefit the weekly payments would, but for the commutation, have been paid will be taken to be receiving those payments over that period.

(5) Where a contributor whose pension is subject to suspension or reduction under this section dies, the suspension or reduction will be ignored in calculating any pension that becomes payable on the contributor’s death to a spouse or eligible child of the contributor.

Division of benefit where deceased contributor is survived by lawful and putative spouses

46. (1) If a deceased contributor is survived by a lawful spouse and a putative spouse, any benefit to which a surviving spouse is entitled under this Act will be divided between them in a ratio determined by reference to the relative length of the periods for which each of them cohabited with the deceased as his or her spouse.

(2) Where a number of periods of cohabitation are to be aggregated for the purpose of determining an aggregate period of cohabitation for the purpose of subsection (1), any separate period of cohabitation of less than three months will be disregarded.

(3) A surviving spouse must, at the request of the Board, furnish it with any information that it requires for the purposes of making a division under subsection (1).

Adjustment of pensions

47. (1) Where a pension is expressed to be indexed, the Board will adjust the amount of the pension as from the first payment of pension in the month of October in each year to reflect the percentage variation between the Consumer Price Index for the June quarter of the present year and the Consumer Price Index for the June quarter of the previous year.
(2) If on the first day of October in the relevant year, the pension has been payable for less than a year, the extent of the adjustment will be reduced to reflect the proportion which that period bears to one year.

(3) If the pension was partially commuted to a lump sum under the repealed Act and no further commutation has occurred under this Act, the variation will be based on the amount of the pension that would have been payable if the commutation had not occurred rather than on the actual pension.

Repayment of balance in contribution account

48. (1) Where—

(a) a contributor’s employment terminates or is terminated;
(b) no right to a pension arises under this Act;
(c) the contributor is not entitled, or does not elect, to preserve his or her superannuation benefits;

and

(d) no benefit is payable under any other provision of this Act,

the balance standing to the credit of the contributor’s contribution account will be paid to the contributor or to the contributor’s estate.

(2) Where—

(a) a contributor’s employment terminates or is terminated;
(b) a pension is paid under this Act to or in relation to the contributor;
(c) the pension ceases to be payable and no actual or prospective right to a pension exists;
(d) no benefit is payable under any other provision of this Act,

the balance (if any) remaining to the credit of the contributor’s contribution account will be dealt with as follows:

(e) a reimbursement will be made to the General Revenue for the proportion of the pension payments, and (if relevant) the proportion of any lump sum resulting from commutation of pension, that was not charged against the contributor’s account (but the amount of the reimbursement cannot exceed the balance of the account);

and

(f) if a credit balance remains in the account, it will be paid to the contributor or the contributor’s estate.

Special provision for payment in case of infancy or death

49. (1) Where a pension or monetary sum is payable under this Act to a child, the Board may, in its discretion, pay it—

(a) to the child;

or

(b) to a parent, guardian or trustee on behalf of the child.

(2) Where a person to whom money is payable under this Act dies, the Board may, in its discretion, pay the money to—
(a) the personal representative of the deceased;
(b) the spouse of the deceased;
or
(c) the children of the deceased.

Pension not to be assignable

50. (1) A right to a pension under this Act cannot be assigned.

(2) This section does not prevent the making of a garnishee order in relation to a pension.

Liabilities may be set off against benefits

51. Any liability of a contributor arising under this Act or the repealed Act may be set off against any payment that is to be made to or in relation to the contributor under this Act.

Annuities

52. (1) The Board may, with the Minister's approval, provide annuities on terms and conditions fixed by the Board.

(2) The Board can only undertake to provide an annuity—
(a) to, or in relation to, a contributor;
or
(b) to, or in relation to, a person who is, or has been, a member of some other public sector superannuation scheme.

Continuation of the Voluntary Savings Account

53. (1) The Board may continue to maintain the Voluntary Savings Account for the benefit of contributors and such other persons as the Board determines.

(2) The terms on which money is accepted on deposit in the Voluntary Savings Account will be as determined by the Board from time to time.

(3) The cost of administering the Voluntary Savings Account will be paid from the income of that account.

Power to obtain information

54. (1) The Board may, from time to time, require an employing authority, employee, contributor or pensioner to supply the Board with any information that it reasonably requires for the purposes of this Act.

(2) The Board may require an employee, contributor or pensioner to verify information supplied under this section by statutory declaration.

(3) If a pensioner fails to comply with a requirement under this section, the Board may suspend payment of the pension until the requirement is complied with.

(4) A person who—
(a) fails to comply with a requirement under subsection (1);
or
(b) supplies information in response to such a requirement that is false or misleading in a material particular,
is guilty of an offence.
(5) Where a contributor commits an offence against subsection (4), the Board may expel the contributor from membership of the Fund and, in that event—

(a) the amount standing to the credit of the former contributor's contribution account will be repaid to the contributor;

and

(b) no further benefit will be payable under this Act to or in relation to the former contributor.

Confidentiality

55. (1) A member or former member of the Board or the Trust, or a person employed or formerly employed in the administration of this Act, must not divulge information as to the entitlements or benefits of any person under this Act except—

(a) to, or with the consent of, that person;

(b) to that person’s employing authority;

(c) to any other person for purposes related to the administration of this Act;

or

(d) as may be required by a court.

Penalty: $10 000.

(2) This section does not prevent the disclosure of statistical or other information related to contributors generally or to a class of contributors rather than to an individual contributor.

Resolution of doubts or difficulties

56. If any doubt or difficulty arises in the application of this Act to particular circumstances, the Board may give such directions as are reasonably necessary to resolve the doubt or difficulty.

Summary offences

57. An offence against this Act is a summary offence.

Pensions payable in foreign currency

58. (1) Where—

(a) a lump sum or pension becomes payable to or in relation to a contributor;

(b) the contributor was immediately before the lump sum or pension became payable, employed outside Australia and paid a salary in a currency other than Australian currency,

the lump sum or pension will be paid in that other currency.

(2) An indexed pension that is paid in some currency other than Australian currency may be indexed on some basis that the Board considers reasonable instead of by reference to the Consumer Price Index.

Regulations

59. (1) The Governor may make such regulations as are contemplated by this Act, or as are necessary or expedient for the purposes of this Act.

(2) Any such regulation may impose a penalty, not exceeding $2 000, for breach of or non-compliance with a provision of the regulations.
Continuity of contributor status
1. (1) All employees who were, immediately before the commencement of this Act, contributors to the Fund under the repealed Act continue as contributors under this Act.

(2) All employees who were, immediately before the commencement of this Act, contributors to the Provident Account under the repealed Act—
   (a) become, on the commencement of this Act, contributors to the Fund;
   (b) will be classified for the purposes of this Act as old scheme contributors;
   and
   (c) will, subject to clause 6, be treated in the same way as other old scheme contributors.

(3) A new scheme contributor who was accepted as a contributor before the commencement of this Act may, within three months after the commencement of this Act, elect to resign from membership of the Fund and in that event—
   (a) the balance standing to the credit of the contributor's contribution account will be refunded;
   and
   (b) he or she will cease to be a contributor.

Contributions by old scheme and certain new scheme contributors
2. (1) This clause applies to—
   (a) old scheme contributors;
   and
   (b) new scheme contributors who were accepted as contributors to the Fund before the commencement of this Act.

(2) For the purposes of this Act, the standard contribution rate for a contributor to which this clause applies is the percentage which—
   (a) in the case of a higher benefit contributor (as defined in the repealed Act)—constituted the contributor’s standard percentage of contribution for the purposes of the repealed Act;
   (b) in the case of a lower benefit contributor (as defined in the repealed Act)—is equal to twice the percentage that constituted the contributor’s standard percentage of contribution for the purposes of the repealed Act,
   (but this subclause applies to new scheme contributors only until the date fixed by the Board under subclause (3) when the standard contribution rate for such a contributor will become 6% of salary).

(3) The amount contributed by a contributor to which this clause applies will continue to be governed by the repealed Act until a date fixed by the Board.

(4) Where a contributor had undertaken to make pension maintenance payments or neglected unit maintenance payments under the repealed Act, the obligation to make those payments continues after the commencement of this Act (and that obligation will not be affected by an election to vary a contribution rate or to cease making contributions to the Fund).

Starting balance of contribution account of old scheme contributors
3. (1) The Board will establish a contribution account in the name of every old scheme contributor—
   (a) who continues as a contributor under this Act;
   or
   (b) to, or in relation to, whom a pension is being paid at the commencement of this Act.

(2) The balance of the account, as at the commencement of this Act, of a contributor who was still in employment at the commencement of this Act will be an amount calculated in accordance with section 79 of the repealed Act as if the contributor had become entitled to a payment under that section on the commencement of this Act.

(3) The balance of the account, as at the commencement of this Act, of a contributor whose employment had ceased before the commencement of this Act will be an amount calculated in accordance with section 81 of the repealed Act as if an entitlement to a payment under that section had arisen at the commencement of this Act.

Special provision as to contribution period of certain contributors
4. The contribution period of an old scheme contributor who was accepted as a contributor to the Fund—
   (a) after reaching the age of 30 years;
   but
   (b) before the commencement of the repealed Act, will be taken to have commenced when the contributor reached the age of 30 years.
Superannuation points carried over by old scheme contributors

5. (1) To calculate the number of superannuation points of an old scheme contributor as at the commencement of this Act, proceed as follows:

(a) calculate the pension (ignoring any neglected unit reduction, fund share reduction or excess unit addition) to which the contributor would be, or would have been, entitled under the repealed Act on retirement at the age of retirement assuming that the contributor had retired, or were to retire, at that age and, in the case of a contributor under that age at the commencement of this Act—

(i) that the repealed Act remained in force;

(ii) that the contributor’s rate of contribution to the Fund remained constant until the contributor attained that age;

and

(iii) that the contributor’s contribution salary (as defined in the repealed Act) were the contributor’s actual salary and remained constant until the contributor retired at the age of retirement;

(b) express this pension as a proportion of the theoretical maximum pension;

(c) convert this proportion to the fraction with a denominator of 360;

(d) the number of points is then given by the following formula:

\[ P = x - m (p - n - q) - y \]

Where—

- \( P \) is the number of points
- \( x \) is the numerator of the fraction arrived at under paragraph (c)
- \( n \) is—

  (a) in relation to a person who was accepted as a contributor under the repealed Act before the age of 30 years—the number of months from the date of acceptance to the age of 30 years or the commencement of this Act whichever is the earlier (and, if the period is not exactly divisible into whole months, any remainder will be treated as a whole month);

  (b) in any other case—0

- \( p \) is the number of months (if any) by which the contributor’s age, as at the commencement of this Act, falls short of the age of retirement or 360 (whichever is the lesser)

- \( m \) is—

  (a) in relation to a contributor contributing for higher benefits under the repealed Act—1;

  (b) in relation to a contributor contributing for lower benefits under the repealed Act—\( \frac{1}{2} \)

- \( y \) is—

  (a) in relation to a person who became a higher benefit contributor by virtue of an election under section 57b of the repealed Act—

    \[ n \left[ 1 - \frac{x}{360} \right] \]

  (b) in any other case—0

- \( q \) is the number of months (if any) by which the contributor’s age, as at the commencement of this Act, exceeds the age of retirement.

(2) In this clause—

“theoretical maximum pension” in relation to a contributor means the pension that would be payable to the contributor on retirement at the age of retirement assuming—

(a) that the repealed Act remained in force;

(b) that the contributor were employed throughout any future period of his or her employment at the contributor’s contribution salary as it was immediately before the commencement of this Act;

(c) that the contributor were a new contributor (as defined in the repealed Act) and had elected for higher benefits; and

(d) that the contributor attained 360 contribution months on or before attaining the age of retirement.

Special provisions for contributors to the Provident Account

6. (1) Where—

(a) a contributor was a contributor to the Provident Account under the repealed Act;

(b) the contributor’s employment is terminated by death or on account of invalidity before the contributor reaches the age of retirement;

(c) the death or invalidity arises in circumstances or under conditions determined by the Board in relation to the contributor,
the Board may determine not to pay, or to discontinue payment of, a pension or pensions under this Act to or in relation to the contributor and to pay instead a lump sum calculated as follows to the contributor or the contributor's estate:

\[ \text{LS} = A \times \frac{A}{5} \times \text{FS} \times 11.5 \]

Where—

- \( \text{LS} \) is the amount of the lump sum
- \( A \) is the lesser of the following:
  - (a) unity;
  - (b) the numerical value obtained by dividing the number of the contributor's accrued superannuation points by—
    - (i) in the case of a contributor who was accepted as a contributor under the repealed Act before reaching the age of 30 years—the number of months between the contributor's age as at the date of acceptance and the age of retirement;
    - (ii) in any other case—360.
- \( \text{FS} \) is the contributor's actual or attributed final salary (expressed as an annual amount).

(2) A determination for the purposes of subclause (1)(c) must be made within three months after the commencement of this Act.

**Limited benefit contributors**

7. (1) Subject to subclause (2), a contributor who was immediately before the commencement of this Act affected by conditions imposed under section 65 of the repealed Act remains subject to those conditions after the commencement of this Act.

(2) The Board will relax or revoke any such condition if satisfied by evidence provided by the contributor that there is proper cause to do so.

**Preservation of excess unit addition**

8. Where—

- (a) a pension becomes payable to or in relation to an old scheme contributor after the commencement of this Act;
- (b) the pension would if the repealed Act had continued in operation be increased by an excess unit addition,

there will be a corresponding increase of the pension payable under this Act.

**Neglected unit and fund share reduction**

9. (1) Subject to this Act, where a pension to, or in relation to, an old scheme contributor would, if granted under the repealed Act, have been subject to a neglected unit reduction or a fund share reduction, the corresponding pension under this Act will be subject to a corresponding reduction.

(2) A contributor may reduce or eliminate a reduction of pension under this clause by payment to the Fund of a lump sum determined by the Public Actuary.

**Pensions that commenced under the repealed Act**

10. (1) A pension that commenced under the repealed Act continues subject to this Act, to be payable as if this Act had been in force when the pension commenced.

(2) This Act, apart from the provisions relating to indexation and commutation, does not affect the amount of any such pension.

**Abolition of Provident Account, and Retirement Benefit Account**

11. (1) The Provident Account and the Retirement Benefit Account established under section 99 of the repealed Act are abolished.

(2) Any contributions to the Provident Account will be treated as contributions to the Fund.

(3) The balance standing to the credit of any person in the Retirement Benefit Account will be returned to that person.

**Continuation of superannuation arrangements**

12. Any arrangements in force under section 11 of the repealed Act immediately before the commencement of this Act will continue in force as if they had been made under section 5 of this Act.

**Continuation of membership of elected members of the Board**

13. (1) Any members elected to the Board before the commencement of this Act continue in office subject to this Act as if it had been in force when they were elected and they had then been elected under it.

(2) The offices of the other members of the Board become vacant on the commencement of this Act.

**Retrospective operation of preservation rights**

14. The rights conferred by section 39 extend to a contributor who resigned before the commencement of this Act but on or after 1 January, 1988.
### SCHEDULE 2

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In the name and on behalf of Her Majesty, I hereby assent to this Bill.

D. B. DUNSTAN, Governor