Version
as at 13 November 2025

Government Superannuation Fund Act 1956

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Commencement	see section 1(2)

Act name: replaced, on 1 November 1976, pursuant to section 3(1) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Contents

		Page
	Title	14
1	Short Title and commencement	14
	Part 1 **Preliminary**	
2	Interpretation	14
2A	Application to certain employees of State enterprises	22
2B	Application to certain employees of Crown Research Institutes	23
2C	Superannuation rights of certain former employees of Tokelau Public Service	24
	Government Superannuation Appeals Board	
3	Government Superannuation Appeals Board	25
3A	Membership *[Repealed]*	25
3B	Nomination of appointed members *[Repealed]*	25
3C	Term of office of appointed members *[Repealed]*	25
4	Function of Appeals Board	25

Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This Act is administered by the Treasury.

5	Appointment of members of Appeals Board	26
6	Term of office	26
7	Appeals to Appeals Board	27
8	Way in which appeals to be made	27
9	Right of appellant to receive evidence	28
10	Right of appellant to be heard	29
11	Determination of appeals	29
12	Matters to be taken into account on appeal	29
12A	Appeals Board to give notice of decision, etc	30
12B	Decision on appeal to be final	30
12C	Stating case for High Court	30
12D	Further provisions relating to Appeals Board	31
	Government Superannuation Fund	
13	Government Superannuation Fund	31
13A	Property of Fund	31
14	Money payable into Fund	31
15	Money payable out of Fund	32
	Government Superannuation Fund Authority	
15A	Establishment of Government Superannuation Fund Authority	32
15B	Investment	32
15C	Borrowing	33
15D	Functions	34
15E	Funding of administrative expenses of Authority	34
15F	Auditor-General to be auditor of Authority *[Repealed]*	35
	Board of Authority	
15G	Role of board of Authority *[Repealed]*	35
15H	Membership of board *[Repealed]*	35
15I	Further provisions applying to board	35
	Investment of Fund	
15J	Investment of Fund	36
15K	No controlling interests	36
15L	Establishment of investment policies, standards, and procedures	37
15M	Contents of statements of investment policies, standards, and procedures	37
15N	Forecast financial statements	37
15O	Ministerial directions relating to investment of Fund	38
	Further provisions relating to Fund	
16	Reporting by Authority on Fund	39
16A	Interest on money held in error *[Repealed]*	39
17	Property to be held for paying benefits	39
18	Interest on money held in error	39

Administration managers, investment managers, other service providers, and custodians

19 Administration and investment management and other service providers 40
19A Custodianship of Fund 40

Performance reviews

19B Performance reviews 41

Provisions relating to schemes

19C Payment of administration expenses, etc *[Repealed]* 42
19D Powers in relation to Fund and schemes *[Repealed]* 42
19E Discretionary powers of Authority 42
19F Statement of policies and exercise of discretionary powers 43
19G Delegation of Superintendent's functions or powers *[Repealed]* 44
19H Application of Part 4 of Financial Markets Conduct Act 2013 44
19I Rights to information 44

Part 2
Government service superannuation

20 This Part not to apply to certain persons 44

Contributors

21 Contributors to the Fund 45
22 Election by employee to become a contributor 46
22A Compulsory contribution requirements *[Repealed]* 47
22B Locally engaged staff of New Zealand High Commission in United Kingdom *[Repealed]* 47
22BA Locally engaged staff of New Zealand High Commission in United Kingdom may elect to become contributors under Part 2A *[Repealed]* 47
23 Contributor may elect to contribute in respect of any prior part of service 47
23A Election to contribute in respect of notional service 48
24 Election to contribute in respect of previous contributory service 50
25 Election to contribute in respect of previous service as contributing employee under a National Provident Fund scheme 51
26 General provisions as to elections to become contributors 52
27 Continuity of service 53
28 Right to cease to be contributor under Part 2 53

Contributions

29 Contributions to be deducted from salary 54
30 Variable percentage scheme 56
31 Other contributions *[Repealed]* 57
32 Contributions while salary temporarily stopped 57

33 Election to contribute on higher salary in case of reduction 58

Benefits of the Fund

34 Application of Fund *[Repealed]* 59
35 Retiring allowance 59
36 Retiring allowance when contributor medically unfit for further duty 65
37 Increasing allowance for contributor retiring in consequence of injuries 66
38 Computation of retiring allowances on average salary for last 5 years of service 67
39 Proportionate reduction in contributory service if full contributions not paid *[Repealed]* 68
40 Election of variable retiring allowance to secure a level income 68
41 Election to receive refund of contributions instead of retiring allowance 70
42 Refund of contributions on retiring before entitled to retiring allowance 70
43 Election to continue contributory service after retirement 72
44 Re-employment of contributor after retiring on allowance 73
45 Benefits where contributor under this Part dies and leaves spouse or partner 74
46 Refund of contributions where contributor under this Part dies without leaving spouse or partner 77
47 Children's allowance 77
48 Annual allowances to surviving spouses, partners, or approved dependants in consideration of election to accept reduced retiring allowances 78
49 Payments to personal representatives 82

Cook Islands Public Service, Niue Public Service, Tokelau Public Service, and Western Samoan Public Service

50 Provisions as to permanent officers becoming contributors *[Expired]* 82
50A Members of Cook Islands Public Service may elect to become contributors under Part 2A 82
50B Members of Niue Public Service and Tokelau Public Service may elect to become contributors under Part 2A 83
51 Computation of contributory service 84
51A Computation of refunds for redundant employees of Niue Public Service 86

Education service

52 Contributors entitled to pensions from university 86
52A University contributors entering approved external employment 87
52B Contributors to Federated Superannuation Scheme for Universities 90

53 Teachers in endowed colleges or schools 92
54 Teachers and education administrators serving in Pacific area 92

Employees of service organisations

55 Employees of service organisations 92

Allowances

56 Allowances may be declared to be salary *[Repealed]* 93
57 Refund of contributions on allowances no longer included in salary *[Repealed]* 93
58 Value of benefits for house, board, or lodging may be added to salary 93

Miscellaneous provisions

59 Computation of salaries of overseas representatives and their officers 94
60 Contributions to Fund may be applied in restitution of public money misappropriated by contributor 94
60A Reactivation of contributory service 95
61 Power to postpone superannuation rights of members of Parliament 96

Part 2A
New Government service superannuation scheme

Eligibility and contributions

61A Election to become contributor under this Part 98
61AA Special provisions in relation to elections made after 30 June 1992 99
61B Rate of contribution 100
61C Contributor may elect to contribute in respect of prior service 100
61D Continuity of service for the purposes of this Part 101

Application of this Part to contributors under Part 2

61E Contributors under Part 2 may become contributors under this Part 102
61F Rate of contributions by former contributors under Part 2 103
61G Contribution rates where contributor under Part 2 was also contributing in respect of previous service *[Repealed]* 104
61H Effect of contributions in respect of period before person becomes contributor *[Repealed]* 104

Benefits and withdrawal rights

61I Entitlement to retiring allowance 104
61J Retiring allowance of contributor who has been contributing since before 1946 105
61K Retiring allowance where contributor medically unfit 105
61L Computation of retiring allowance 106
61M Benefits where contributor under this Part dies before becoming entitled to retiring allowance and leaves spouse or partner 110

61N Benefits where contributor under this Part dies after becoming entitled to retiring allowance and leaves spouse or partner 112
61O Benefit where contributor under this Part dies without leaving spouse or partner 113
61P Reduction of allowance or annuity where contributor was a contributor under section 30 114
61Q Children's allowance 114
61R Right to cease to be contributor 116
61S Rights and benefits where contributor ceases Government service 119

Application of other provisions

61T Sections to apply to contributors and contributions under this Part 123

Part 3
Superannuation of members of Armed Forces

62 Interpretation 123
62A Application of Part 3 124
63 Application of Part 2 to permanent members of regular forces and regular servicemen 124
63A Rates of contribution to Fund of permanent members of regular forces and regular servicemen 126
63B Flat rate contributions 127
64 Provisions as to permanent members and regular servicemen becoming contributors 129
65 Election to contribute in respect of previous service in His Majesty's forces 130
66 Provisions as to previous contributory service otherwise than in His Majesty's forces 131
66A Contributions under special armed forces scheme by member with previous contributory service otherwise than in Armed Forces 132
66B Flying Qualification Pay and Surveying Pay 133
67 General provisions as to elections 134
68 Retiring allowance of permanent members or regular servicemen compulsorily retired 135
69 Retiring allowance when contributing member medically unfit for further duty 137
70 Contributors entering Government service after retirement from regular forces 138
70A Contributor to special armed forces scheme entering Government service 140
71 Effect of loss of pay through punishment 141

Part 3A
Superannuation of members of Armed Forces after 4 December 1986

71A Interpretation 142

71B Application 143
71C Members of regular forces to become and remain contributors to Fund under this Part 144
71D Contributors under Part 3 to become contributors under this Part 145
71E Existing members of regular forces may elect to become contributors under this Part 145
71F Rate of contributions 146
71G Entitlement to retiring allowance 147
71H Entitlement to retiring allowance where retirement on grounds of disability 148
71I Contributions and contributory service where contributor disciplined or service otherwise interrupted 149
71J Benefits where member of regular forces dies while deserter or dies or is discharged while absent without leave 150
71JA Right to cease to be contributor under Part 3A 151
71K Benefits where contributor leaves regular forces and is not entitled to retiring allowance 151
71L Benefits on death of contributor 154
71M Election to surrender proportion of retiring allowance and receive cash payment 155
71N Right to defer retiring allowance to age 55 or 60 in return for lump sum at retirement 157
71O Contributions in respect of previous service in armed forces 159
71P Option where contributor on leave of absence without salary 160
71Q Election to contribute in respect of previous Government service 162
71R Election to contribute at former rate where salary reduced 163
71S Sections to apply to contributors and contributions under this Part 164

Part 4
Superannuation of Judges and Solicitor-General

Interpretation and application

72 Interpretation 165
73 Application of this Part to Solicitor-General 166
74 Application of this Part 166
74A Application of this Part to Judges to whom Parts 4 and 5 applied 166
74B Application of this Part to Judge of or over age of 63 years on appointment 167

Contributions

74C Contributions 167
74D Service as a temporary Judge 168

Retiring allowances

74E Entitlement of Judge to retiring allowance 168

74F Minimum retiring allowance for certain Judges who retire at 68 years of age or over 169
74G Minimum retiring allowance for Judge who resigns on grounds of incapacity 170

Refund of contributions

74H Power to elect to receive refund of contributions instead of retiring allowance 170
74I Entitlement to refund where no entitlement to retiring allowance 170
74IA Rights and benefits where judicial service ceases other than on death 171

Payments to spouses or partners and dependants

74J Benefits payable on death of Judge 171

Capitalisation of retiring allowance or annuity

[Repealed]

74K Election to surrender proportion of retiring allowance or annuity and receive cash payment *[Repealed]* 172

Minimum payments in respect of certain Judges

74L Certain Judges or surviving spouses or partners to be entitled to minimum payments 172

Accounting

74M Judges Superannuation Account 173

Part 4A
Superannuation of Masters

[Repealed]

74N Interpretation *[Repealed]* 173
74O Masters may elect to contribute under Part 4 *[Repealed]* 173
74P Judges appointed as Masters may elect to continue to contribute under Part 4 *[Repealed]* 173
74Q Part-time Masters *[Repealed]* 174
74R Masters may elect to continue to contribute under Parts 2, 2A, 3, or 3A *[Repealed]* 174
74S Master deemed to have retired on expiration of term of appointment *[Repealed]* 174
74T Transitional provision *[Repealed]* 174

Part 5
Superannuation of Judges

[Repealed]

75 Interpretation *[Repealed]* 174
75A Application of this Part *[Repealed]* 174
76 Retiring allowances of Judges *[Repealed]* 174

77 Election to contribute for widow's annuity *[Repealed]* 174
78 Contributions *[Repealed]* 175
79 Annuity to widow or refund of contributions on death of contributor *[Repealed]* 175
79A Election by Judge or surviving spouse to surrender proportion of retiring allowance or annuity and receive cash payment *[Repealed]* 175
80 Refund of contributions where Judge unmarried after retirement *[Repealed]* 175
81 Judges' Superannuation Account *[Repealed]* 175

Part 5A
Superannuation of Judges and Solicitor-General as from commencement of 1 April 1988

Interpretation and application

81A Interpretation 175
81B Application of this Part to Judges 177
81C Application of this Part to persons to whom Part 4 applies 178
81D Application of this Part to Judge of or over age of 63 years on appointment 178
81E Application of this Part to Solicitor-General 178

Contributions

81F Contributions 179
81G Service as temporary Judge 179

Retiring allowances

81H Entitlement of Judge to retiring allowance 180
81I Computation of retiring allowance 180
81J Minimum retiring allowance for Judge who resigns on grounds of incapacity *[Repealed]* 181

Death benefits

81K Minimum annuity payable to eligible spouse or partner of deceased Judge 181
81L Benefits where Judge dies while in office and leaves spouse or partner 182
81M Benefits where Judge dies after becoming entitled to retiring allowance and leaves spouse or partner 183
81N Benefit where Judge dies without leaving spouse or partner 185
81O Children's allowance 186
81OA Right to cease to be contributor under Part 5A 187

Benefits on ceasing service

81P Rights and benefits where Judge ceases judicial service 187
81Q Benefits where Judge who has made election under section 81P(1)(c) dies before becoming entitled to retiring allowance 188

81R Benefits where Judge dies before making election under section 81P(1) 189
81S Calculation of transfer value 189
81T Calculation of retiring allowance payable to Judge who has made election under section 81P(1)(c) 190
81U Determination of amount of refund 190
81UA Election by Solicitor-General to continue to contribute to Judges Superannuation Account after retirement from office 191

Minimum payments in respect of certain Judges

[Repealed]

81V Certain Judges or surviving spouses to be entitled to minimum payments *[Repealed]* 192

Subsidy

81W Provision for payments 193

Part 5B
Superannuation of Associate Judges

81X Interpretation 193
81XA Application 193
81Y Associate Judges may elect to contribute under Part 5A 194
81Z Judges appointed as Associate Judges may elect to continue to contribute under Part 5A 195
81ZA Part-time Associate Judges 195
81ZB Associate Judges may elect to continue to contribute under Parts 2, 2A, 3, or 3A 196
81ZC Associate Judge deemed to have retired on expiration of term of appointment 197

Part 6
Parliamentary superannuation

82 Interpretation 198
82A Application 198

Contributions

83 Contributions by members 199
83A Taxation exemption in respect of contributions *[Repealed]* 199
83B Election to contribute in respect of notional service 199
83C Interest payments not to count as contributions 201

Retiring allowances

84 Retiring allowance of members 201
84A Election to surrender portion of retiring allowance and receive cash payment 202

84AA Special right of person who has not attained 50 years to elect to surrender proportion of retiring allowance and receive cash payment 203
84B Right to defer retiring allowance to age 55 years or 60 years in return for lump sum on retirement 205
84C Election of variable retiring allowance to secure level income 207

Cash benefits

85 Elections to receive cash benefits, etc 208
85A Benefit where retired member who is not entitled to retiring allowance dies before receiving cash benefit 208

Re-election

85B Re-election as member before receiving any payment *[Repealed]* 209
85C Re-election as member after receiving cash benefit *[Repealed]* 209
85D Re-election as member before attaining age at which retiring allowance is payable *[Repealed]* 209
86 Re-election as member after retiring 209

Death benefits

86A Benefits where member dies and leaves spouse or partner 210
86B Benefits where retired member dies before becoming entitled to retiring allowance and leaves spouse or partner 211
86C Benefits where retired member dies after becoming entitled to retiring allowance and leaves spouse or partner 213
86D Benefit where member or retired member dies without leaving spouse or partner 214
86E Children's allowance 215
86F Election to surrender proportion of annuity and receive cash payment 217
86FA Right to cease to be contributor under Part 6 218

Exclusion of annual adjustment

[Repealed]

87 Exclusion of provision for annual adjustment *[Repealed]* 218
87A Annual adjustments *[Repealed]* 218
87B Election to surrender proportion of retiring allowance or annuity and receive cash payment *[Repealed]* 218

Subsidy

88 Provision for payments 219

Part 6A
Superannuation of members of Police

Application of this Part

88A Application 219

88B Members of Police to become and remain contributors to Fund under this Part 220
88C Rate of contributions 221
88D Calculation of contributory service of contributors who become members of Police after 1 May 1985 and existing members who retire or die before attaining the age of 55 years 222
88E Calculation of contributory service of certain contributors who became members of Police before 1 May 1985 and who retire or die after attaining the age of 55 years 222

Benefits

88F Computation of retiring allowance 223
88G Increases to benefits where contributor leaves Police under certain provisions due to lack of fitness 225
88H Benefits where contributor leaves Police other than on death, retirement, or due to lack of fitness 227
88HA Right to cease to be contributor under Part 6A 228
88I Benefits on death of contributor 228

Miscellaneous provisions

88J Option where contributor on leave of absence without salary 229
88K Contributor may elect to contribute in respect of prior service or notional service 230
88L Service in Cook Islands, Niue, and Tokelau 231

Application of other provisions

88M Sections to apply to contributors and contributions under this Part 232

Part 6B
Superannuation of members of prisons service

88N Application 232
88NA Application to certain members of prisons service appointed on contract 233
88O Members of prisons service who may contribute to Fund under Part 6B 234
88P Right of contributors under Part 2 of Government Superannuation Fund Amendment Act 1962 to cease to pay contributions after 32 years' contributory service 235
88PA Right to cease to contribute under Part 6B 236
88Q Rate of contributions 236
88R Calculation of contributory service 236
88S Entitlement to retiring allowance 237
88T Calculation of retiring allowance 237
88U Benefits where contributor leaves prisons service other than on death or retirement 239
88V Benefits on death of contributor 239

88W Option where contributor on leave of absence without salary 240
88X Contributor may elect to contribute in respect of prior service or notional service 241
88Y Service in Cook Islands, Niue, and Tokelau 242
88Z Sections to apply to contributors and contributions under this Part 243

Part 7
General provisions

88ZA Application of this Part 243
89 Payment of retiring allowances and annuities 243
89A Treatment of contributory service under one Part of the Act as contributory service under another Part 244
89B Other contributions 244
89C Refund of contributions on allowances no longer included in salary *[Repealed]* 245
89D Interest payments by contributor not to count as contributions 245
89E Options where contributions not fully paid 245
90 Recovery of money paid without lawful authority 246
90A Conflicting claims of spouses or partners 246
91 Election to surrender proportion of retiring allowance and receive cash payment 246
91A Election to surrender proportion of annuity and receive cash payment 248
91B Surrender of part of retiring allowance for allowance to another person 250
92 Retiring allowances not alienable 251

Charging of contributions

92A Contributor may grant charge over contributions 252
92B Contributor and chargeholder or potential chargeholder entitled to certain information 253
92C Procedure where charge notified 254
92D Payment of charge 254
92E Rights of chargeholder 255
92F Procedure for payment of charge 255
92G Effect on contributor of payment to chargeholder 256
92H Effect on annuities, allowances, and other payments of payment to chargeholder 257
92I Giving of notices 257
92J Authority may apply to court for directions 258
92K Person not to become a contributor while a contributing employee under National Provident Fund Act 1950 259
93 Financial statements 259
93A Audit 259
93B Annual report 260

94	Actuarial examinations of Fund	261
95	Annual subsidies from Government and from funds or accounts out of which contributors' salaries are paid	262
95AA	Authority to incur certain expenses	263
95A	Timing of transfer of employee contributions to Fund	264
95B	Interest payable on overdue amounts	264
95C	Recovery of debts	265
95D	Information to be provided by controlling authorities	265
96	Offences	266
97	Regulations	266
98	Reciprocal arrangements with other Commonwealth Governments or other bodies	268
99	Repeals and savings	268

Schedule 1 270
Notice of charge

Schedule 2 271
Enactments repealed

Schedule 3 272
Further provisions relating to Appeals Board

Schedule 4 275
Further provisions relating to board of Government Superannuation Fund Authority

An Act to consolidate and amend the law relating to superannuation

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Act 1956.

(2) This Act shall come into force on 1 April 1957.

Section 1(1): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Part 1
Preliminary

2 Interpretation

(1) In this Act, unless the context otherwise requires,—

actuary means—

(a) a person who is a Fellow of the New Zealand Society of Actuaries Incorporated; or

(b) a person whom the Authority considers to have an equivalent professional qualification

administration manager, in relation to a scheme, means the person appointed under section 19 to manage the administration of the scheme

Appeals Board means the Government Superannuation Appeals Board established under this Act

beneficiary means any person who is eligible to receive a benefit

benefit means any lump sum, annuity, pension, allowance, refund, or other payment arising under this Act from membership of a scheme

child, in relation to any contributor, includes any child in respect of whom an interim order under section 5 of the Adoption Act 1955 has been made in favour of that contributor, and any person whom the Authority regards as being a member of the family of the contributor immediately before the contributor's death

Commonwealth means the British Commonwealth of Nations; and includes every territory for whose international relations the Government of any country of the Commonwealth is responsible

Consumers Price Index means the Consumers Price Index (all groups) published by Statistics New Zealand or, if that index ceases to be published, any measure certified by the Government Statistician as being equivalent to that index

contributor means a contributor to the Fund

contributory service, in relation to any contributor,—

(a) means any period in respect of which he or she has been, or is deemed by virtue of any enactment to have been, a contributor to the Fund, or to any Superannuation Fund abolished by the Superannuation Act 1947; but

(b) does not include, for the purposes of calculating any allowance, annuity, refund, or other benefit, any period in respect of which any other allowance, annuity, refund, or other benefit has already been paid or is already being paid from the Fund, or any such abolished Fund, unless—

  (i) that other allowance, annuity, refund, or other benefit has been repaid to the Fund, or any such abolished Fund; or

  (ii) this Act otherwise provides or the Authority otherwise determines

controlling authority, in relation to,—

(a) a contributor employed in the public service, means the chief executive of the department concerned:

(b) a contributor employed in the education service, means the employer as defined in section 5 of the Public Service Act 2020:

(c) *[Repealed]*

(ca) a contributor employed by the New Zealand Qualifications Authority continued by section 430 of the Education and Training Act 2020, means the chief executive of that Authority:

(cb) *[Repealed]*

(cc) a contributor employed by the Tertiary Education Commission continued by section 401 of the Education and Training Act 2020, means the chief executive of the Commission:

(d) *[Repealed]*

(e) a contributor employed in a State enterprise, means the chief executive of that enterprise:

(ea) a contributor employed in a subsidiary of a State enterprise, means the chief executive of that subsidiary:

(eb) a contributor employed in a Crown Research Institute, means the chief executive of that Crown Research Institute:

(ec) a contributor employed in a Crown entity subsidiary of a Crown Research Institute, means the chief executive of that subsidiary:

(f) a contributor employed in any other part of the State services, means the employing authority concerned:

(g) any other contributor, means, subject to any other Act, the person out of whose money payments are required to be made in accordance with section 95(2) in respect of that contributor's contributions

Crown entity subsidiary has the same meaning as in section 7 of the Crown Entities Act 2004

custodian means a person appointed under section 19A(1) to act as custodian of the Fund, or any part of the Fund

department means any branch of the Government service that is administered separately

education service has the meaning given to it by section 10(7) of the Education and Training Act 2020

endowed college or school means any educational institution which is not established under the Education Act 1914, but is maintained wholly or partly by grants from public moneys or by the proceeds of public endowments granted by the Crown, and is for the time being approved by the Minister of Education for the purposes of this Act

financial year means the period of 12 months ending with 30 June

Fund means the Government Superannuation Fund established under this Act

Government service means the service of the Sovereign in respect of the Government of New Zealand, not being honorary service, or service as a member of the House of Representatives within the meaning of Part 6; and includes the education service, the health service, and the Cook Islands Public Service and

the Niue Public Service; and, subject to section 2C(3), also includes the Tokelau Public Service (in respect of service before or after the commencement of section 3 of the Tokelau Amendment Act 1999); and also includes the Western Samoan Public Service in respect of service before the termination on 1 January 1962 of the Trusteeship Agreement for the Territory of Western Samoa; and also includes the service in any capacity of the Government of Western Samoa or of the Western Samoa Trust Estates Corporation in those cases where under section 4 of the Government Superannuation Fund Amendment Act 1961 it is deemed to be Government service; and also includes service under the State Advances Corporation of New Zealand before as well as after 15 June 1936 (being the date of the commencement of the State Advances Corporation Act 1936); but, subject to subsection (2), does not include service in any of His Majesty's forces except as a permanent member of the regular forces or a regular serviceman within the meaning of Part 3

Government Superannuation Fund Authority or **Authority** means the entity established under section 15A

Government Superannuation Fund Authority board or **board** means the board of that entity as referred to in section 15A(4)

invest means to carry on any activity, do any act, or enter into any transaction that the Authority considers to be for the purpose, directly or indirectly, of—

(a) enhancing or protecting the value of the Fund:

(b) managing, or enabling the management of, the Fund

investment manager, in relation to the Fund or any part of the Fund, means the person appointed under section 19 to manage the investment of the Fund or part, as the case may be

liabilities means liabilities, debts, charges, duties, and obligations of every description (whether present or future, actual or contingent, and whether payable or to be observed or performed in New Zealand or elsewhere)

medical practitioner means a health practitioner who is, or is deemed to be, registered with the Medical Council of New Zealand continued by section 114(1)(a) of the Health Practitioners Competence Assurance Act 2003 as a practitioner of the profession of medicine

member of the prisons service means an employee of a department of State who occupies a position that carries custodial or supervisory responsibility over prisoners

Minister means the Minister of Finance

partner, in the phrase "spouse or partner" and in related contexts, means a civil union partner or a de facto partner; and includes any person whom the Authority, in its discretion, regards as being the civil union partner or de facto partner of a deceased person immediately before that person's death

property means property of every kind, whether tangible or intangible, real or personal, corporeal or incorporeal; and includes, without limitation,—

(a) choses in action and money:

(b) goodwill:

(c) rights, interests, and claims of every kind in or to property, whether arising from, accruing under, created or evidenced by, or the subject of, an instrument or otherwise, and whether liquidated or unliquidated, actual, contingent, or prospective

rights means all rights, powers, privileges, and immunities, whether actual, contingent, or prospective

salary—

(a) means the salary and wages paid regularly in return for services:

(b) does not include bonus payments, payments for overtime, allowances paid for special work performed, the reimbursement of expenses, lump sum payments in lieu of notice, retiring gratuities, redundancy payments, and contributions paid for or in respect of employer contributions:

(c) may include a period of paid leave, but only if it is paid before the contributor ceases Government service

scheme means any arrangement constituted under any Part of this Act, being an arrangement principally for the purpose of providing retirement benefits to natural persons

service organisation means any organisation that is for the time being approved by the Minister of Finance for the purposes of this Act, and consists wholly or substantially of persons who are employed by the Government or are contributors to the Fund

spouse, in relation to any person, includes any man or woman whom the Authority, in its discretion, regards as being the wife or husband of the person immediately before the person's death

subsidiary has the same meaning as in sections 5 to 8 of the Companies Act 1993

Superintendent means the Superintendent as referred to in section 2C before the date on which the Government Superannuation Fund Amendment Act 2001 receives the Royal assent.

(2) Subject to the consent of the Authority in each case or class of cases, the term **Government service** shall be deemed to include—

(a) any training as the holder of a scholarship or bursary approved for the purposes of this paragraph by a controlling authority:

(b) any training as a student at a library school:

(c) any service or training performed or undergone by a contributor before or after he became a contributor:

(d) any service in any of His Majesty's forces:

provided that this subsection shall not apply with respect to any contributor who retired before 5 December 1951.

(2A) For the purposes of this Act, a student who is admitted to a teachers college in any division, except the Special Division, shall be deemed to become permanently employed in and appointed to the Government service on the date on which he is so admitted.

(3) For the purposes of sections 52A and 52B (which were inserted by section 17 of the Government Superannuation Fund Amendment Act 1959) the University Grants Committee shall be deemed to be a university.

(4) Any reference in this Act to a person again becoming a contributor to the Fund shall be read and construed as a reference to a person resuming contributions to the Fund.

Compare: 1947 No 57 s 2; 1948 No 79 ss 2, 3(1); 1950 No 94 s 2; 1951 No 65 ss 2, 6; 1953 No 61 s 2; 1955 No 107 s 3

Section 2(1) **actuary**: inserted, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 2(1) **administration manager**: inserted, on 1 October 1995, by section 2(6) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **Appeals Board**: inserted, on 2 October 2001, by section 4(3)(b) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **appointed member**: repealed, on 1 October 1995, by section 2(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **beneficiary**: inserted, on 1 October 1995, by section 2(6) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **benefit**: inserted, on 1 October 1995, by section 2(6) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **Board**: repealed, on 2 October 2001, by section 4(3) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **child**: inserted, on 29 March 1985, by section 2(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 2(1) **child**: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **Consumers Price Index**: inserted, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 2(1) **contributory service**: replaced, on 1 April 1988, by section 5 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 2(1) **contributory service** paragraph (b)(ii): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **controlling authority**: replaced, on 1 April 1988, by section 87 of the State Sector Act 1988 (1988 No 20).

Section 2(1) **controlling authority** paragraph (a): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Section 2(1) **controlling authority** paragraph (b): replaced, on 2 October 2000, by section 240 of the Employment Relations Act 2000 (2000 No 24).

Section 2(1) **controlling authority** paragraph (b): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Section 2(1) **controlling authority** paragraph (c): repealed, on 19 December 1989, by section 31(1) of the State Sector Amendment Act (No 2) 1989 (1989 No 136).

Section 2(1) **controlling authority** paragraph (ca): inserted, on 23 July 1990, by section 50(1) of the Education Amendment Act 1990 (1990 No 60).

Section 2(1) **controlling authority** paragraph (ca): amended, on 1 August 2020, by section 668 of the Education and Training Act 2020 (2020 No 38).

Section 2(1) **controlling authority** paragraph (cb): repealed, on 1 July 2017, by section 161(2) of the Education (Update) Amendment Act 2017 (2017 No 20).

Section 2(1) **controlling authority** paragraph (cc): inserted, on 1 January 2003, by section 59 of the Education (Tertiary Reform) Amendment Act 2002 (2002 No 50).

Section 2(1) **controlling authority** paragraph (cc): amended, on 1 August 2020, by section 668 of the Education and Training Act 2020 (2020 No 38).

Section 2(1) **controlling authority** paragraph (d): repealed, on 9 June 1995, by section 2(3) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **controlling authority** paragraph (ea): inserted, on 1 August 1990, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 2(1) **controlling authority** paragraph (eb): inserted, on 1 July 1992, by section 46(1) of the Crown Research Institutes Act 1992 (1992 No 47).

Section 2(1) **controlling authority** paragraph (ec): inserted, on 1 July 1992, by section 46(1) of the Crown Research Institutes Act 1992 (1992 No 47).

Section 2(1) **controlling authority** paragraph (ec): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 2(1) **controlling authority** paragraph (g): inserted, on 9 June 1995, by section 2(4) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **Crown entity subsidiary**: inserted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 2(1) **custodian**: replaced, on 2 October 2001, by section 4(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **education service**: replaced, on 2 October 2000, by section 240 of the Employment Relations Act 2000 (2000 No 24).

Section 2(1) **education service**: amended, on 1 August 2020, by section 668 of the Education and Training Act 2020 (2020 No 38).

Section 2(1) **financial year**: replaced, on 1 July 1992, by section 2(2) of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 2(1) **Government service**: editorial change made by the PCO, on 6 August 2024, under sections 86(1) and 87(a) and (d) of the Legislation Act 2019 (2019 No 58).

Section 2(1) **Government service**: amended, on 1 July 2001, by section 5(1) of the Tokelau Amendment Act 1999 (1999 No 49).

Section 2(1) **Government service**: amended, on 29 March 1985, by section 2(2) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 2(1) **Government service**: amended, on 1 April 1984, by section 65(1) of the Health Service Personnel Act 1983 (1983 No 135).

Section 2(1) **Government service**: amended, on 1 November 1976, by section 2(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 2(1) **Government service**: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 2(1) **Government service**: amended, on 1 January 1967, by section 733(4)(a) of the Niue Act 1966 (1966 No 38).

Section 2(1) **Government service**: amended, on 1 January 1962, by section 3 of the Government Superannuation Fund Amendment Act 1961 (1961 No 111).

Section 2(1) **Government Superannuation Fund Authority** or **Authority**: inserted, on 2 October 2001, by section 4(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **Government Superannuation Fund Authority board** or **board**: inserted, on 2 October 2001, by section 4(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **Government Superannuation Fund Authority board** or **board**: amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 2(1) **health service**: repealed, on 9 June 1995, by section 2(5) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **invest**: inserted, on 2 October 2001, by section 4(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **investment manager**: inserted, on 1 October 1995, by section 2(6) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **liabilities**: inserted, on 2 October 2001, by section 4(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **medical practitioner**: inserted, on 18 September 2004, by section 175(1) of the Health Practitioners Competence Assurance Act 2003 (2003 No 48).

Section 2(1) **member of the prisons service**: replaced, on 1 October 1995, by section 10(3) of the Department of Justice (Restructuring) Act 1995 (1995 No 39).

Section 2(1) **member of the prisons service**: amended, on 1 June 2005, by section 206 of the Corrections Act 2004 (2004 No 50).

Section 2(1) **Minister**: inserted, on 1 October 1995, by section 2(6) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **partner**: inserted, on 26 April 2005, by section 3 of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 2(1) **property**: inserted, on 2 October 2001, by section 4(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **rights**: inserted, on 2 October 2001, by section 4(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **salary**: replaced, on 2 October 2001, by section 4(2) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **scheme**: inserted, on 1 October 1995, by section 2(6) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 2(1) **spouse**: inserted (with effect on 1 April 1975), on 1 November 1976, by section 2(1) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 2(1) **spouse**: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **spouse** proviso: repealed, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 2(1) **State enterprise**: repealed, on 1 April 1988, by section 6(3) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 2(1) **subsidiary**: inserted, on 2 October 2001, by section 4(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(1) **Superintendent**: replaced, on 2 October 2001, by section 4(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(2)(d): editorial change made by the PCO, on 6 August 2024, under sections 86(1) and 87(d) of the Legislation Act 2019 (2019 No 58).

Section 2(2A): inserted, on 29 March 1985, by section 2(4) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 2(3): inserted, on 14 December 1962, by section 2(2) of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 2(3): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 2(4): inserted, on 9 June 1995, by section 2(8) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

2A Application to certain employees of State enterprises

(1) This section applies to every person—

(a) who—

(i) became at any time before 1 January 1988 an employee of a State enterprise that was named in Schedule 2 of the State-Owned Enterprises Act 1986 on 18 December 1986 or of any subsidiary of any such State enterprise; or

(ii) becomes an employee of any other State enterprise, or of any subsidiary of any such State enterprise, at any time within 9 months of the date of establishment of that State enterprise; and

(b) who was, immediately before becoming so employed, a contributor under this Act.

(2) For the purposes of this section,—

(a) **date of establishment** in relation to any State enterprise, means the date declared, by the Minister of Finance by notice in the *Gazette* for the purposes of this section, to be the date on which any State enterprise is or was established; and

(b) **State enterprise** means an organisation that is, or was at any time, named in Schedule 2 of the State-Owned Enterprises Act 1986; and

(c) **subsidiary** has the same meaning as in section 5 of the Companies Act 1993.

(3) For the purposes of this Act,—

(a) every person to whom this section applies shall be deemed to be employed in the Government service so long as that person continues to be employed by any State enterprise or any subsidiary of a State enterprise; and

(b) this Act shall apply to that person in all respects as if service with any State enterprise or subsidiary of a State enterprise were Government service.

(4) Except as provided in sections 61R and 61S, once any person to whom this section applies has ceased to be a contributor under this Act that person shall not be entitled to again become a contributor under this Act by virtue of any employment in any State enterprise or subsidiary of a State enterprise.

Section 2A: replaced, on 1 August 1990, by section 3 of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 2A(2)(c): replaced, on 5 December 2013, by section 14 of the Companies Amendment Act 2013 (2013 No 111).

2B Application to certain employees of Crown Research Institutes

(1) This section applies to every person—

(a) who becomes an employee of a Crown Research Institute, or of any Crown entity subsidiary of a Crown Research Institute, at any time within 9 months of the date of establishment of that Crown Research Institute; and

(b) who was, immediately before becoming so employed, a contributor under this Act.

(2) For the purposes of this section,—

(a) **date of establishment** in relation to any Crown Research Institute, means the date declared, by the Minister of Finance by notice in the *Gazette* for the purposes of this section, to be the date on which any Crown Research Institute is or was established; and

(b) **Crown Research Institute** means a Crown Research Institute within the meaning of the Crown Research Institutes Act 1992; and

(c) *[Repealed]*

(3) For the purposes of this Act,—

(a) every person to whom this section applies shall be deemed to be employed in the Government service so long as that person continues to be employed by any Crown Research Institute or any Crown entity subsidiary of a Crown Research Institute; and

(b) this Act shall apply to that person in all respects as if service with any Crown Research Institute or Crown entity subsidiary of a Crown Research Institute were Government service.

(4) Except as provided in sections 61R and 61S, once any person to whom this section applies has ceased to be a contributor under this Act that person shall not be entitled to again become a contributor under this Act by virtue of any employment in any Crown Research Institute or Crown entity subsidiary of a Crown Research Institute.

Section 2B: inserted, on 1 July 1992, by section 46(1) of the Crown Research Institutes Act 1992 (1992 No 47).

Section 2B(1)(a): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 2B(2)(c): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 2B(3)(a): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 2B(3)(b): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 2B(4): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

2C Superannuation rights of certain former employees of Tokelau Public Service

(1) The Governor-General may from time to time, by Order in Council,—

(a) recognise as a public sector employer for the purposes of this Act any body, institution, or office, in Tokelau:

(b) recognise as public sector employers for the purposes of this Act bodies, institutions, or offices, in Tokelau of any kind or description:

(c) revoke any order under paragraph (a) or paragraph (b).

(2) Recognition takes effect on a day (before or after the commencement of that order) specified in the order concerned, and ceases on the revocation of that order.

(3) This Act has effect as if employment of either of the following descriptions is Government service while employed by the Tokelau Public Service Employing Authority:

(a) employment by a body or institution, or the holder of an office, for the time being recognised under subsection (1):

(b) employment by a body or institution of a kind or description, or the holder of an office of a kind or description, for the time being recognised under subsection (1).

(4) In subsection (3), **the Tokelau Public Service Employing Authority**—

(a) means the body or institution, or the holder of the office, recognised under section 2(1) of the Tokelau Amendment Act 1999; and

(b) includes the successor for the time being of that body or institution, or the holder of that office, as employer for the Tokelau Public Service.

(5) An order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section

Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)

Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 2C: inserted, on 1 July 2001, by section 4 of the Tokelau Amendment Act 1999 (1999 No 49).

Section 2C(5): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Government Superannuation Appeals Board

Heading: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

3 Government Superannuation Appeals Board

(1) For the purposes of this Act, there shall be a Board, to be called the Government Superannuation Appeals Board.

(2) The Appeals Board shall consist of 5 members appointed in accordance with section 5.

Section 3: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 3(2): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

3A Membership

[Repealed]

Section 3A: repealed, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

3B Nomination of appointed members

[Repealed]

Section 3B: repealed, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

3C Term of office of appointed members

[Repealed]

Section 3C: repealed, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

4 Function of Appeals Board

The function of the Appeals Board is to hear and determine appeals from decisions made by, or under the authority of, the Authority under section 19E or otherwise in respect of any scheme, in accordance with sections 7 to 12C.

Section 4: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 4 heading: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 4: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 4: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

5 Appointment of members of Appeals Board

(1) The members of the Appeals Board shall be appointed by the Minister, by notice in the *Gazette*, after consultation with such representatives of contributors and beneficiaries, and such other persons, as the Minister thinks fit.

(2) One member (or, if the Minister in his or her discretion so determines, 2 members) of the Appeals Board shall be appointed to represent contributors.

(3) One member of the Appeals Board shall be appointed to represent beneficiaries.

(4) In making appointments, the Minister shall ensure that the members of the Appeals Board have between them the range of skills and experience required for the carrying out of the function of the Appeals Board.

(5) One of the members of the Appeals Board shall be appointed as chairperson by the Minister by notice in the *Gazette*.

Section 5: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 5 heading: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 5(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 5(2): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 5(3): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 5(4): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 5(5): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

6 Term of office

(1) Subject to subsections (2) and (3), each member of the Appeals Board—

(a) shall be appointed for a term not exceeding 3 years; and

(b) may from time to time be reappointed.

(2) The Minister may at any time remove a member of the Appeals Board from office for disability affecting the performance of the member's duties as a member, bankruptcy, neglect of duty, or misconduct, proved to the satisfaction of the Minister.

(3) A member of the Appeals Board may at any time resign office by giving written notice to that effect to the Minister.

Section 6: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 6(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 6(2): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 6(3): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

7 Appeals to Appeals Board

Any person who—

(a) is or may be affected by a decision made by, or under the authority of, the Authority under section 19E or otherwise in respect of any scheme; and

(b) disagrees with or is dissatisfied with that decision—

may appeal to the Appeals Board against that decision.

Section 7: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 7 heading: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 7: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 7(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

8 Way in which appeals to be made

(1) Every appeal to the Appeals Board shall be made by written notice (in any form) delivered to the Authority—

(a) within 28 days of the person receiving written notice of the decision concerned (which notice shall give information as to the person's right to appeal); or

(b) within such further time as the Appeals Board may, on application, allow.

(2) Every appeal shall be accompanied by such fee (if any) as may be prescribed by regulations.

(3) If an appeal is substantially allowed, the fee shall be refunded in full.

(4) A notice of appeal may include any submissions relevant to the decision appealed against that the person wishes to make.

(5) As soon as practicable after receiving a notice of appeal under this section, the Authority shall—

(a) deliver to the Appeals Board the notice of appeal and a written report by the Authority on the matter; and

(b) advise the appellant in writing of his or her rights under sections 9 and 10.

Section 8: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 8(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 8(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 8(1)(b): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 8(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 8(5)(a): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 8(5)(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

9 Right of appellant to receive evidence

(1) The Appeals Board shall—

(a) send to the appellant, not less than 14 days before determining the appeal,—

(i) a copy of the report by the Authority on the decision appealed against; and

(ii) a copy of any other written evidence that has been received by the Appeals Board to date; and

(b) send to the appellant, as soon as practicable after it is received, a copy of any other written evidence that is received by the Appeals Board before the determination of the matter.

(2) Section 17 of the Official Information Act 1982 (which relates to deletion of information from documents) shall apply to copies of written evidence sent to the appellant under this section.

Section 9: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 9(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 9(1)(a)(i): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 9(1)(a)(ii): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 9(1)(b): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

10 Right of appellant to be heard

The Appeals Board shall, if the appellant so requests before the determination of the matter, hear the appellant, or his or her representative, as soon as practicable after receiving the request.

Section 10: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 10: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

11 Determination of appeals

(1) Every appeal to the Appeals Board—

(a) shall be determined as soon as practicable; and

(b) shall be determined by the Appeals Board as if the decision appealed against were one for it to make, rather than the Authority.

(2) The Appeals Board may at any time dismiss any appeal if it is satisfied that the appeal is frivolous or vexatious.

Section 11: replaced, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 11(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 11(1)(b): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 11(1)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 11(2): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

12 Matters to be taken into account on appeal

(1) The Appeals Board must—

(a) act in accordance with the statement of policies, unless the Appeals Board considers that it is inappropriate to do so in the particular circumstances of a case; and

(b) take into account the interests of any person who has an interest in the matter that is the subject of the appeal (including, without limitation, the interests of the Crown and of any contributor, beneficiary, or controlling authority affected by the matter), to the extent that those interests are known to the Appeals Board.

(2) In this section, **statement of policies** means the statement published by the Superintendent under section 19F in December 1999 (as that statement may have been, or may be, changed under section 19F(2), whether before or after the substitution of that section by the Government Superannuation Fund Amendment Act 2001).

Section 12: replaced, on 2 October 2001, by section 6 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

12A Appeals Board to give notice of decision, etc

(1) The Appeals Board shall, as soon as practicable after determining an appeal, give notice in writing of its decision to the appellant and the Authority.

(2) Upon the written request of the appellant, the Appeals Board shall state in writing its findings of fact and any reasons for the decision.

(3) No such request may be made more than 28 days after the notice in writing of the decision is given to the appellant.

Section 12A: inserted, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 12A heading: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 12A(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 12A(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 12A(2): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

12B Decision on appeal to be final

Every determination of the Appeals Board shall, subject to section 12C, be final and conclusive and shall take effect in place of, and as if it were, the decision of the Authority appealed against.

Section 12B: inserted, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 12B: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 12B: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

12C Stating case for High Court

(1) The Appeals Board may at any time, before delivering its decision, on the application of either the appellant or the Authority or of its own motion, state a case for the opinion of the High Court on any question of law arising in any proceedings before the Appeals Board.

(2) For that purpose, the Appeals Board may either conclude the proceedings subject to that opinion, or adjourn them until after that decision has been given.

(3) The Appeals Board shall give notice to the Authority and the appellant of the Appeals Board's intention to state a case under this section, specifying the registry of the High Court in which the case is to be filed.

(4) Every case stated for the opinion of the High Court under this section shall be heard and determined in accordance with rules of court.

Compare: 1974 No 133 s 41

Section 12C: inserted, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 12C(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 12C(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 12C(2): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 12C(3): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 12C(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

12D Further provisions relating to Appeals Board

The provisions set out in Schedule 3 shall apply in respect of the Appeals Board.

Section 12D: inserted, on 1 October 1995, by section 3(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 12D heading: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 12D: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Government Superannuation Fund

13 Government Superannuation Fund

(1) There is hereby established a Fund to be called the Government Superannuation Fund.

(2) The Fund is hereby declared to be the same Fund as the Government Superannuation Fund established under the Superannuation Act 1947.

Compare: 1947 No 57 s 10

13A Property of Fund

The Fund consists of—

(a) the property and liabilities vested in the Authority by section 21A of the Government Superannuation Fund Amendment Act 2001; and

(b) money payable into the Fund under section 14.

Section 13A: inserted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

14 Money payable into Fund

The following must from time to time be paid into the Fund:

(a) the contributions from contributors as provided in this Act:

(b) the amounts payable into the Fund under section 95:

(c) money accruing from the investment of the Fund:

(d) any other money that may be lawfully payable into the Fund.

Compare: 1956 No 47 s 14

Section 14: replaced, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

15 Money payable out of Fund

The following must from time to time be paid out of the Fund:

(a) the benefits arising under this Act:

(b) any other money that may be lawfully payable out of the Fund.

Compare: 1956 No 47 s 15

Section 15: replaced, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Government Superannuation Fund Authority

Heading: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

15A Establishment of Government Superannuation Fund Authority

(1) This section establishes the Government Superannuation Fund Authority (the **Authority**).

(2) The Authority is a Crown entity for the purposes of section 7 of the Crown Entities Act 2004.

(3) The Crown Entities Act 2004 applies to the Authority except to the extent that this Act expressly provides otherwise.

(4) The Government Superannuation Fund Authority board must have no less than 4, but no more than 7, members.

Section 15A: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 15A(2): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 15A(3): inserted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 15A(4): inserted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

15B Investment

(1) *[Repealed]*

(2) *[Repealed]*

(3) *[Repealed]*

(4) There are no restrictions on the Authority's investment powers, other than as provided by sections 15J, 15K, and 15O.

(5) The Authority may not subscribe for, acquire, or hold any shares or other securities issued by a company unless—

(a) the company is a Crown entity subsidiary of the Authority; or

(b) the shares or other securities are an investment of the Fund; or

(c) subsection (6) applies to the company.

(6) The Authority may subscribe for, acquire, or hold any shares or other securities issued by a company if—

(a) the company provides (or is to provide or has provided) to the Authority any services of a kind referred to in section 19(1)(a) to (c) (whether or not the company also provides services to other persons); and

(b) every shareholder of the company is a company or other body corporate; and

(c) the Crown controls the composition of a majority of the governing body of every shareholder.

(7) This section is subject to section 15C (borrowing).

(8) Subsection (5) applies despite sections 100 and 161 of the Crown Entities Act 2004.

Compare: 1993 No 105 s 16(1)

Section 15B: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 15B heading: replaced, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 15B(1): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 15B(2): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 15B(3): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 15B(5)(a): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 15B(8): inserted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

15C Borrowing

(1) The Authority may not, except with the approval of the Minister of Finance,—

(a) borrow money (neither on behalf of the Authority nor in respect of the Fund); nor

(b) mortgage or charge any of the real or personal property of the Fund, whether present or future, as security; nor

(c) enter into an agreement constituting a derivative (within the meaning of section 8 of the Financial Markets Conduct Act 2013) or amend the terms of that agreement.

(2) The Minister's approval may be given for any class of transactions in subsection (1)(a) to (c).

Section 15C: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 15C(1)(c): replaced, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

15D Functions

(1) The functions of the Authority are to manage and administer the Fund and the schemes in accordance with this Act.

(2) The Authority is not a trustee, or a constructive trustee, in relation to the exercise of its functions or to any other matter (except as otherwise provided in section HR 4 of the Income Tax Act 2007 for tax purposes).

(3) The functions of the Authority include, if the Minister so directs in accordance with section 112 of the Crown Entities Act 2004, the provision of services in respect of any fund or superannuation scheme that is—

(a) managed by the Crown or a Crown entity or an entity whose board is appointed by the Crown; and

(b) approved by the Minister for that purpose.

(4) Those services may be provided on any terms and conditions that the Authority's board thinks fit, but must not place or have the potential to place a liability or a contingent liability on the Fund.

Section 15D: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 15D(2): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Section 15D(3): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

15E Funding of administrative expenses of Authority

(1) The expenses of the Authority relating to the management and administration of the Fund and the schemes—

(a) are to be paid out of the Fund; and

(b) are to be recovered under section 95 in accordance with this section.

(2) The portion of the expenses attributable to all persons who are currently contributing to the Fund is to be recovered, each financial year, out of the money from which the salaries of those contributors are paid.

(3) The portion of the expenses attributable to all persons who are currently contributing to the Fund includes estimates of all future expenses attributable to those contributors once they cease to be contributors.

(4) The portion of the expenses attributable to any other person is to be recovered, each financial year, from the Crown.

(5) Section 95 applies as if references in that section to benefits included expenses, with any other necessary modifications.

(6) The Authority may determine the basis on which expenses are apportioned under that section, but the determination has no effect unless the Authority, after receiving advice from an actuary, certifies that the apportionment is fair and equitable.

(7) In this section, **expenses** includes—

(a) any fees payable under section 19 or section 19A; and

(b) all remuneration and expenses of board members and employees of the Authority; and

(c) any other expenses incurred by or on behalf of the Authority.

Section 15E: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 15E(6): amended, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

15F Auditor-General to be auditor of Authority

[Repealed]

Section 15F: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Board of Authority

Heading: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

15G Role of board of Authority

[Repealed]

Section 15G: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

15H Membership of board

[Repealed]

Section 15H: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

15I Further provisions applying to board

(1) Schedule 4 applies to the board and its members.

(2) *[Repealed]*

Section 15I: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 15I(2): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Investment of Fund

Heading: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

15J Investment of Fund

(1) The Authority is responsible for investing the Fund.

(2) The Authority must invest the Fund on a prudent, commercial basis and, in doing so, must manage and administer the Fund in a manner consistent with—

(a) best-practice portfolio management; and

(b) maximising return without undue risk to the Fund as a whole; and

(c) avoiding prejudice to New Zealand's reputation as a responsible member of the world community.

Section 15J: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

15K No controlling interests

(1) The Authority must use its best endeavours to ensure that the Fund does not control any other entity or hold a percentage of the voting rights in any other entity that would require it to seek control of that entity.

(2) If a contravention of subsection (1) arises (through inadvertence or otherwise), the Authority must take all reasonable steps to remedy the default as soon as practicable.

(3) For the purposes of this Act, an entity is controlled by the Fund if—

(a) the entity is a subsidiary of the Fund; or

(b) the Fund controls the entity within the meaning of any relevant financial reporting standard (within the meaning of section 5 of the Financial Reporting Act 2013); or

(c) the Fund can control directly or indirectly the composition of the board of the entity within the meaning of sections 7 and 8 of the Companies Act 1993 (which, for the purposes of this paragraph, are to be read with all necessary modifications).

(4) This section limits section 15B(5)(b), but does not limit section 15B(5)(a) or (c).

(5) In this section, **Fund** means the Authority acting in respect of the Fund.

Section 15K: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 15K(3)(b): amended, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

Section 15K(3)(b): amended, on 1 July 2011, by section 12 of the Financial Reporting Amendment Act 2011 (2011 No 22).

15L Establishment of investment policies, standards, and procedures

(1) The Authority must establish, and adhere to, investment policies, standards, and procedures for the Fund that are consistent with its duty to invest the Fund on a prudent, commercial basis, in accordance with section 15J.

(2) The Authority must review those investment policies, standards, and procedures for the Fund at least annually.

Section 15L: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

15M Contents of statements of investment policies, standards, and procedures

A statement of investment policies, standards, and procedures must cover (but is not limited to)—

(a) the classes of investments in which the Fund is to be invested and the selection criteria for investments within those classes; and

(b) the determination of benchmarks or standards against which the performance of the Fund as a whole, classes of investment, and individual investments will be assessed; and

(c) standards for reporting the investment performance of the Fund; and

(d) ethical investment, including policies, standards, or procedures for avoiding prejudice to New Zealand's reputation as a responsible member of the world community; and

(e) the balance between risk and return in the overall Fund portfolio; and

(f) the Fund management structure; and

(g) the use of options, futures, and other derivative financial instruments; and

(h) the management of credit, liquidity, operational, currency, market, and other financial risks; and

(i) the retention, exercise, or delegation of voting rights acquired through investments; and

(j) the method of, and basis for, valuation of investments that are not regularly traded at a public exchange; and

(k) prohibited or restricted investments or any investment constraints or limits.

Section 15M: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

15N Forecast financial statements

The forecast financial statements of the Authority prepared each financial year under section 149G of the Crown Entities Act 2004 must include (in addition to any other requirements)—

(a) a statement of the board's expectations about the performance of the Fund over the next financial year, in sufficient detail to enable meaningful assessment against those expectations after the end of that financial year; and

(b) a statement of the key risks to the performance of the Fund over the coming year and the actions being taken by the board to manage those risks; and

(c) forecast financial statements of the Fund for the next financial year, including a statement of accounting policies.

Section 15N: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 15N heading: replaced, on 1 July 2014, by section 72 of the Crown Entities Amendment Act 2013 (2013 No 51).

Section 15N: amended, on 1 July 2014, by section 72 of the Crown Entities Amendment Act 2013 (2013 No 51).

Section 15N: amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

15O Ministerial directions relating to investment of Fund

(1) The Minister may, after consultation with the Authority, direct the Authority, in investing the Fund,—

(a) to meet the Government's expectations as to the Fund's performance, including the Government's expectations as to risk and return:

(b) not to invest in a specified investment or class of investments to which the Crown already has a direct or indirect exposure, for the purpose of limiting that exposure.

(1A) Despite section 104 of the Crown Entities Act 2004, the Minister may not give a direction to the Authority in respect to the Fund except in accordance with this section.

(2) The Minister must not give a direction that is inconsistent with the Authority's duty to invest the Fund on a prudent, commercial basis, consistent with best-practice portfolio management.

(3) The Authority must notify the Minister how it proposes to give effect to any direction.

(4) *[Repealed]*

(5) Nothing in this section limits section 147 of the Crown Entities Act 2004.

Section 15O: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 15O(1A): inserted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 15O(4): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 15O(5): inserted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Further provisions relating to Fund

Heading: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

16 Reporting by Authority on Fund

(1) The Authority must report to the Minister on the Fund at those intervals that the Minister may require.

(2) The Authority's report must include any information that the Minister may require.

Section 16: replaced, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

16A Interest on money held in error

[Repealed]

Section 16A: repealed, on 1 October 1995, by section 4 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

17 Property to be held for paying benefits

(1) All property comprising the Fund must be held for the purpose of paying the benefits that are payable under this Act.

(2) This section does not prevent the Authority from making a payment out of the Fund for the purpose of carrying out its functions.

Section 17: replaced, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

18 Interest on money held in error

(1) This section applies if the Authority pays interest, out of the Fund, on any money held in error in the Fund.

(2) The interest must be at a rate calculated using a method that has been determined by the Authority.

(3) The Authority may not make a determination under this section unless the Minister has approved the proposed method.

(4) A determination under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	The maker must publish it in the *Gazette*	LA19 ss 73, 74(1)(a), Sch 1 cl 14
Presentation	It is not required to be presented to the House of Representatives because a transitional exemption applies under Schedule 1 of the Legislation Act 2019	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 18: replaced, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 18(2): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 18(3): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 18(4): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Administration managers, investment managers, other service providers, and custodians

Heading: replaced, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

19 Administration and investment management and other service providers

(1) The Authority may appoint, on any terms and conditions that the Authority thinks fit, 1 or more persons (including any department) to undertake each of the following functions:

(a) the administration of the schemes:

(b) the investment of any part of the Fund:

(c) the provision of secretariat or other services to the Authority.

(2) Different persons may be appointed in respect of different schemes or different parts of the Fund.

(3) The Authority must specify, in each instrument of appointment, the powers and rights of the person appointed (including, without limitation, the extent of that person's power to delegate any of those powers and rights).

(4) This section does not limit section 15B or sections 16 and 17 of the Crown Entities Act 2004.

Section 19: replaced, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 19(4): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

19A Custodianship of Fund

(1) The Authority may appoint a person or persons (including any department) to act as custodian of the Fund, or any part of the Fund.

(2) A custodian so appointed must hold the property of the Fund, or that part of the property of the Fund in respect of which they have been appointed, in their name or, if the Authority authorises it, in the name of 1 or more nominees.

(3) An appointment may be on any terms and conditions that the Authority thinks fit.

(4) The Authority must specify, in each instrument of appointment, the powers and rights of the person or persons appointed (including, without limitation, the extent of that person's powers to delegate any of those powers and rights).

(5) This section does not limit section 15B or sections 16 and 17 of the Crown Entities Act 2004.

Section 19A: replaced, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 19A(5): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Performance reviews

Heading: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

19B Performance reviews

(1) From time to time, there must be conducted a review of how effectively and efficiently the Authority is performing its functions under section 15D.

(2) The first performance review must be conducted no later than 5 years after the operative date.

(3) Subsequent performance reviews must be conducted at intervals that are no more than 5 years apart (to be set by the Minister).

(4) The Minister must set the terms of reference for the review, which must include (without limitation) requirements that the reviewer form an opinion about—

(a) whether or not the investment policies, standards, and procedures established by the Authority are appropriate to the Fund; and

(b) whether or not the investment policies, standards, and procedures established by the Authority have been complied with in all material respects; and

(c) the investment performance of the Fund.

(5) Every performance review must be conducted by an independent person appointed by the Minister.

(6) Every person who conducts a performance review must, as soon as practicable after conducting it,—

(a) prepare a written report on the conclusions reached and recommendations formulated as a result of conducting it; and

(b) give copies of the report to the Minister and the Authority.

(7) The Minister must present a copy of the report to the House of Representatives as soon as practicable after receiving it.

(8) The costs of conducting a performance review must be met out of money appropriated by Parliament for the purpose.

Section 19B: replaced, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Provisions relating to schemes

Heading: inserted, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

19C Payment of administration expenses, etc

[Repealed]

Section 19C: repealed, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

19D Powers in relation to Fund and schemes

[Repealed]

Section 19D: repealed, on 2 October 2001, by section 7(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

19E Discretionary powers of Authority

(1) If any question arises under this Act as to—

(a) whether any person is employed in the Government service; or

(b) whether any person is a contributor, or is entitled to resume contributions, to the Fund; or

(c) the period of contributory service, amount of salary, amount of contributions, or amount of retiring allowance of any contributor; or

(d) whether any retirement is compulsory or is due to misconduct; or

(e) whether or not any period of employment is on a full-time basis for the purposes of this Act, or as to the proportion of any part-time employment to full-time employment; or

(f) any other matter whatsoever in respect of a scheme,—

the question shall be determined by the Authority.

(2) The Authority, in its discretion, may refuse any application for consent under this Act, or may grant any such application either wholly or partly and either unconditionally or upon or subject to such conditions as the Authority thinks fit, including conditions—

(a) fixing or limiting the period or periods in respect of which a contributor is to be permitted to contribute to the Fund:

(b) fixing the contributions payable in respect of any period for which no salary is payable:

(c) fixing the payments (if any) to be made to the Fund by a contributor in addition to his or her contributions.

(3) Notwithstanding anything to the contrary in this Act, but subject to the consent of the Authority in each case, any contributor may contribute to the Fund in

respect of the whole or any part of any period which could not otherwise be computed as part of his or her contributory service.

(4) Notwithstanding anything to the contrary in this Act, the Authority may in any special case deem that the Government service of any person has not been interrupted by reason only of an interval in his or her employment in the Government service, subject to any condition that only a specified part of the interval be regarded as contributory service.

Compare: 1956 No 47 s 11

Section 19E: inserted, on 1 October 1995, by section 4 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 19E heading: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 19E(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 19E(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 19E(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 19E(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

19F Statement of policies and exercise of discretionary powers

(1) The Authority must, when exercising its discretionary powers in relation to the schemes,—

(a) act in accordance with the statement of policies, unless the Authority considers that it is inappropriate to do so in the particular circumstances of a case; and

(b) take into account the interests of any person who has an interest in the matter (including, without limitation, the interests of the Crown and of any contributor, beneficiary, or controlling authority affected by the matter), to the extent that those interests are known to the Authority.

(2) If the Authority proposes to make any change to the published statement of policies, it must—

(a) consult with organisations that, in the Authority's view, have or are likely to have, or are representative of persons who have or are likely to have, an interest in the proposed change; and

(b) republish the statement of policies, or the part of the statement of policies affected by the change, in whatever manner the Authority considers appropriate; and

(c) send a copy of the republished statement of policies to the Appeals Board.

(3) In this section, **statement of policies** means the statement published by the Superintendent under this section in December 1999 (as that statement may

have been, or may be, changed under subsection (2), whether before or after the substitution of this section by the Government Superannuation Fund Amendment Act 2001).

Section 19F: replaced, on 2 October 2001, by section 8 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

19G Delegation of Superintendent's functions or powers

[Repealed]

Section 19G: repealed, on 2 October 2001, by section 9 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

19H Application of Part 4 of Financial Markets Conduct Act 2013

Each of the schemes must be treated for the purposes of this Act and any other Act as if it is registered on the register of managed investment schemes under the Financial Markets Conduct Act 2013 as a superannuation scheme, but Part 4 of that Act otherwise does not apply to it.

Section 19H: replaced, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

19I Rights to information

(1) Each contributor shall have the right, upon request to the Authority, to receive an estimate of the contributor's benefits.

(2) Each contributor and each beneficiary shall have the right, upon request to the Authority, to receive a copy of the latest annual report laid before the House of Representatives or published under section 93B.

(3) No person shall be charged a fee for exercising any such right, except that if a person makes the same request more frequently than once every 12 months, then the Authority may, in its discretion, charge a reasonable fee.

Compare: 1989 No 10 s 17

Section 19I: inserted, on 1 October 1995, by section 4 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 19I(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 19I(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 19I(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Part 2
Government service superannuation

20 This Part not to apply to certain persons

The provisions of this Part shall not apply to the following persons:

(a) members of the Parliament of New Zealand or Ministers of the Crown, except as provided in Part 6:

(b) Judges and the Solicitor-General except as provided in Part 4 and Part 5:

(c) *[Repealed]*

(d) members of the regular forces except as provided in Parts 3 and 3A:

(e) persons entitled under any other Act to receive pensions on retirement from the Government service:

(f) persons remunerated by fees or commission and not by wages or salary:

(g) persons contributing under Part 2A, except as provided in that Part.

Compare: 1947 No 57 s 17; 1948 No 79 s 4

Section 20(a): amended, on 1 January 1987, pursuant to section 29(2) of the Constitution Act 1986 (1986 No 114).

Section 20(b): replaced, on 1 January 1981, by section 6(1) of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 20(c): repealed, on 1 January 1981, by section 6(1) of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 20(d): replaced, on 25 December 1986, by section 6 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 20(g): inserted, on 29 March 1985, by section 3 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Contributors

21 Contributors to the Fund

(1) The following persons shall be contributors to the Fund:

(a) all persons who were contributors to the Fund immediately before the commencement of this Act:

(b) all persons who elect in accordance with this Part to become contributors to the Fund:

(c) all persons who are by this Part required or declared to be contributors to the Fund.

(2) Every person who is at any time a contributor to the Fund shall continue to be a contributor until he dies, or retires from the Government service, or ceases in accordance with section 28 to be a contributor.

(3) Notwithstanding anything to the contrary in any enactment in force before the date of the commencement of this Act, no person who is employed in the Government service on or after that date, and is not for the time being a contributor to the Fund, shall become a contributor to the Fund except in accordance with this Part.

Compare: 1947 No 57 s 18

22 Election by employee to become a contributor

(1) Subject to the provisions of this Part, any person who for the time being is employed in the Government service and is not a contributor to the Fund may elect to become a contributor to the Fund—

(a) from the date of his election; or

(b) from the commencement of the period of his continuous service in the Government service immediately preceding the date of his election; or

(c) from any date during the period of that prior continuous service:

provided that no election shall be made under this section by any person who is not permanently employed or by any person who is employed otherwise than on a full-time basis or who has been so employed for any part of the period of that prior continuous service for which he wishes to elect to become a contributor except with the consent of the Authority:

provided also that, except with the consent of the Authority, no person whose age exceeds 50 years shall be entitled to make an election under this section after the expiration of 6 months from the commencement of his permanent employment in the Government service or after 30 September 1957, whichever is the later.

(1A) No person shall be entitled to make any election under subsection (1) after 30 April 1985.

(2) Section 35, as substituted by section 8 of the Government Superannuation Fund Amendment Act 1962, shall not apply, by reason only of the operation of subsection (5) of the said section 35, to any female who makes an election under this section on or after 1 April 1962, whether before or after the passing of this Act, if that person—

(a) was over the age of 40 years on the said 1 April 1962; and

(b) commenced her permanent employment in the Government service before 1 October 1961.

Compare: 1947 No 57 s 19

Section 22(1) first proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 22(1) first proviso: amended, on 22 October 1959, by section 5(1) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 22(1) second proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 22(1) second proviso: amended, on 14 December 1962, by section 4(1)(a) of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 22(1) second proviso: amended, on 14 December 1962, by section 4(1)(b) of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 22(1A): inserted, on 29 March 1985, by section 4 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 22(2): inserted, on 14 December 1962, by section 4(2) of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 22(2): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

22A Compulsory contribution requirements

[Repealed]

Section 22A: repealed, on 29 March 1985, by section 5 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

22B Locally engaged staff of New Zealand High Commission in United Kingdom

[Repealed]

Section 22B: repealed, on 1 August 1990, by section 4(1) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

22BA Locally engaged staff of New Zealand High Commission in United Kingdom may elect to become contributors under Part 2A

[Repealed]

Section 22BA: repealed, on 1 August 1990, by section 4(1) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

23 Contributor may elect to contribute in respect of any prior part of service

(1) Subject to the provisions of this Part, where any person is for the time being a contributor to the Fund and any period of his service in the Government service (including service which is continuous by virtue of section 27) is not included and has never been included in his contributory service, he may at any time elect to contribute to the Fund in respect of the whole or any part of that period:

provided that, except with the consent of the Authority, no contributor whose age exceeds 50 years shall be entitled to make an election under this section after 30 September 1957:

provided also that, except with the consent of the Authority,—

(a) no person shall elect to contribute to the Fund in respect of any part of that period for which his employment was otherwise than on a full-time basis:

(b) no person who is employed otherwise than on a full-time basis shall elect to contribute to the Fund in respect of any part of that period, whether or not his service was on a full-time basis during that part of that period.

(2) For the purposes of this section, employment in the Post Office as a message-boy for any period in excess of 2 years shall be deemed to be service in the Government service.

(3) Subject to the consent of the Authority in each case, employment as a probationer under section 78 of the Education Act 1914 for any period before 9 November 1920 (being the date of the passing of section 19 of the Education Amendment Act 1920) shall, to the extent to which the Authority determines

in each case, be deemed for the purposes of this section to be service in the Government service.

(4) Section 35, as substituted by section 8 of the Government Superannuation Fund Amendment Act 1962 shall not apply, by reason only of the operation of subsection (5) of the said section 35, to any female who makes an election under this section on or after 1 April 1962, whether before or after the passing of this Act, if that person was over the age of 40 years on the said 1 April 1962.

Compare: 1947 No 57 s 20; 1948 No 79 s 5

Section 23 heading: amended, on 4 October 1957, pursuant to section 2(a) of the Government Superannuation Fund Amendment Act 1957 (1957 No 16).

Section 23(1): amended, on 4 October 1957, by section 2(a) of the Government Superannuation Fund Amendment Act 1957 (1957 No 16).

Section 23(1): amended, on 4 October 1957, by section 2(b) of the Government Superannuation Fund Amendment Act 1957 (1957 No 16).

Section 23(1) first proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 23(1) first proviso: amended, on 14 December 1962, by section 5(1) of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 23(1) second proviso: inserted, on 22 October 1959, by section 5(2) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 23(1) second proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 23(2): amended, on 1 January 1960, pursuant to section 250(4) of the Post Office Act 1959 (1959 No 30).

Section 23(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 23(4): inserted, on 14 December 1962, by section 5(2) of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 23(4): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

23A Election to contribute in respect of notional service

(1) Every contributor who is an employee of the public service within the meaning of the Public Service Act 2020 or who is an education board employee to whom this section applies may elect to contribute to the Fund in respect of a period (in this section referred to as a **period of notional service**) not exceeding—

(a) 5 years in the case of a contributor who will have less than 35 years' contributory service on the date on which he attains the age of 60 years if he makes no election under this section:

(b) the period necessary to give the contributor 40 years of contributory service on the date on which he attains the age of 60 years in the case of a contributor who will have 35 years or more contributory service on that date if he makes no election under this section.

(2) Notwithstanding anything to the contrary in subsection (1), where any such employee is a contributor in respect of any period or periods of service or training included as Government service under paragraph (a) or paragraph (c) of subsection (2) of section 2, the maximum period of notional service specified in respect of that contributor under subsection (1) shall be reduced by the period or periods of that service or training for which he is a contributor.

(3) Where any contributor who has elected under this section to contribute in respect of notional service subsequently elects to contribute in respect of any other period of service, the period for which he may so elect to contribute in respect of that other service shall be reduced, where necessary, to the extent that the maximum period of notional service specified under subsection (1) would have been reduced under this section had the election to contribute in respect of other service preceded the election to contribute in respect of notional service.

(4) Any election under this section shall be made before the contributor attains the age of 50 years or before the expiration of 3 years from the date of his appointment to the public service, whichever is the earlier:

provided that, where the contributor's current period of service in the public service commenced before 1 August 1964, any election under this section shall be made before the date on which he attains the age of 40 years or 1 August 1967, whichever is the earlier.

(4A) An election under this section by an education board employee to whom this section applies shall be made before the contributor attains the age of 50 years or before the expiration of 3 years from the date of the commencement of his current period of employment by an education board, whichever is the earlier:

provided that, where the contributor's current period of employment by an education board commenced before 1 December 1967, any election under this section shall be made before the date on which he attains the age of 40 years or 1 December 1970, whichever is the earlier.

(5) The period of notional service covered by any election under this section shall be deemed immediately to precede the contributor's current period of contributory service and in respect of each day of the notional service the contributor shall contribute to the Fund upon such conditions as the Authority thinks fit (including payment of contributions at such rate or rates as the Authority may determine) in respect of the notional service.

(6) On the notification by the Authority to the contributor of the total amount which he is required to contribute to the Fund under subsection (5) in respect of the period of notional service for which he has elected to contribute, he may pay all or portion of it as a lump sum within 3 months after the date on which he is so notified, and may pay any balance not so paid by instalments over such period not exceeding 10 years as the Authority may determine:

provided that, where any portion of the amount so payable is paid by such instalments, interest at such rate and calculated in such manner as the Authority may from time to time determine shall be payable thereon.

(7) Section 35, as substituted by section 8 of the Government Superannuation Fund Amendment Act 1962, shall not apply by reason only of the operation of subsection (5) of the said section 35, to any female who makes an election under this section.

(8) The education board employees to whom this section applies shall be those employed under the Education Authorities Employment Regulations 1982.

Section 23A: inserted, on 4 December 1964, by section 3(1) of the Government Superannuation Fund Amendment Act 1964 (1964 No 125).

Section 23A(1): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Section 23A(1): amended, on 24 November 1967, by section 4(1) of the Government Superannuation Fund Amendment Act 1967 (1967 No 141).

Section 23A(4): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Section 23A(4) proviso: amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Section 23A(4A): inserted, on 24 November 1967, by section 4(2) of the Government Superannuation Fund Amendment Act 1967 (1967 No 141).

Section 23A(5): replaced, on 25 December 1986, by section 8 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 23A(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 23A(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 23A(6) proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 23A(7): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 23A(8): replaced, on 1 April 1988, by section 87 of the State Sector Act 1988 (1988 No 20).

24 Election to contribute in respect of previous contributory service

(1) Subject to the provisions of this Part, any person who is for the time being a contributor to the Fund from the commencement of his current period of service in the Government service, and who was a contributor in respect of a previous period of service in the Government service which is not continuous with his current period and in respect of which he has not received any retiring allowance, may, with the consent of the Authority, elect to contribute to the Fund from any earlier date not before the commencement of his previous period of service in the Government service (whether his previous period of contributory service commenced at that time or later):

provided that no contributor shall be entitled to elect under this section to contribute to the Fund in respect of any period exceeding 1 year during which he was not employed in the Government service.

(2) Section 35, as substituted by section 8 of the Government Superannuation Fund Amendment Act 1962, shall not apply, by reason only of the operation of subsection (5) of the said section 35, to any female who makes an election under this section on or after 1 April 1962, whether before or after the passing of this Act, if that person was over the age of 40 years on the said 1 April 1962.

Compare: 1947 No 57 s 21; 1948 No 79 s 6

Section 24(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 24(2): inserted, on 14 December 1962, by section 6 of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 24(2): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

25 Election to contribute in respect of previous service as contributing employee under a National Provident Fund scheme

Subject to the provisions of this Part, any contributor to the Fund in respect of whom the Minister of Finance or a local authority or any other person has previously been a contributor to any superannuation scheme under the National Provident Fund Act 1950, and who has not received a refund of his contributions and is not in receipt of a retiring allowance from the National Provident Fund under that scheme may, with the consent of the Authority, elect to contribute to the Fund from any date before the commencement of his service in the Government service, but not before the commencement of his period of service for the purposes of the National Provident Fund Act 1950:

provided that where under the provisions of this section a female contributor elects, on or after 1 April 1962, and whether before or after the enactment of this proviso, to contribute to the Fund from any date before the said 1 April 1962, she shall for the purposes of this Act be deemed—

(a) to have been a contributor to the Fund during the period to which her election relates; and

(b) to have received, as a result of the Government Service Equal Pay Act 1960, a benefit by way of an increase in salary maximum that became effective on 1 April 1962.

Compare: 1947 No 57 s 22

Section 25: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 25 proviso: inserted, on 14 December 1962, by section 7 of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

26 General provisions as to elections to become contributors

(1) No person shall be entitled to elect under this Part to become a contributor or to contribute to the Fund in respect of any period before the date of his attaining the age of 17 years:

provided that this subsection shall not apply to any person who—

(a) has been employed in the Government service continuously from a date before 1 January 1946; or

(b) has become a contributor to the Fund, with the approval of the Appeals Board, during the period commencing on 1 April 1975 and ending with the 13th day after the date on which the Superannuation Schemes Act 1976 received the Governor-General's assent.

(2) No person shall be entitled to elect under this Part to become a contributor or to contribute to the Fund in respect of any period during which he was a defaulter within the meaning of the National Service Emergency Regulations 1940.

(3) No person shall be entitled to elect under this Part to become a contributor or to contribute to the Fund in respect of any previous period of service as a permanent member of the regular forces not earlier than 1 April 1946, unless he repays, without interest, the amount of any gratuity paid to him in respect of that previous period of service in accordance with a scale of pay coming into force on or after that date.

(4) Every election under this Part shall be made in writing delivered to the Authority.

(5) Where any person elects under this Part to become a contributor or to contribute to the Fund in respect of any period before the date of his election he shall pay into the Fund within such time and in such manner as the Authority may allow in that behalf, such sum as the Authority may fix in respect of that period, having regard to the rate of salary payable to the contributor at the date of his election; and his contributory service, unless it commenced before that period, shall be deemed to have commenced at the beginning of that period:

provided that the Authority may, in its discretion, when fixing the sum payable, have regard to any rate of salary payable to the contributor during his service in the Government service before the date of his election greater than the rate of salary payable to the contributor at that date:

provided also that all such periods and any earlier period of contributory service shall be added together to form one continuous period which shall be deemed immediately to precede the contributor's current period of contributory service and to form part thereof.

(6) Where no actual liability has been imposed on the Fund by reason of an election made under this Part, the election may be revoked by writing delivered

to the Authority within 3 months after the date of the delivery of the election, or, with the consent of the Authority, at any time thereafter.

Compare: 1947 No 57 s 23; 1948 No 79 s 7; 1950 No 94 ss 4(1), 5(1), 6(1)

Section 26(1) proviso: replaced (with effect on 1 April 1975), on 1 November 1976, by section 5 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 26(1) proviso paragraph (b): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 26(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 26(5): replaced, on 1 April 1961, by section 6(1) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 26(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 26(5) first proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 26(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

27 Continuity of service

Where the Government service of any person has been interrupted (whether before or after the date of the commencement of the Government Superannuation Fund Amendment Act 1985) it shall, for the purposes of this Part, to the extent that the Authority so determines and subject to such conditions as it thinks fit including payment of contributions at such rate or rates as the Authority may determine in respect of the interruption, be deemed not to have been interrupted.

Section 27: replaced, on 29 March 1985, by section 6 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 27: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

28 Right to cease to be contributor under Part 2

(1) Any contributor may at any time deliver to the Authority notice in writing of the contributor's intention to cease to be a contributor to the Fund on the expiration of the day on which the notice is received by the Authority. Any such notice shall state whether the contributor—

(a) elects to receive from the Fund a refund without interest of the total amount of the contributor's contributions to the Fund (less any amounts already received by the contributor from the Fund); or

(b) elects, subject to regulations made under section 97, to leave the contributor's contributions in the Fund, and to receive—

(i) a deferred pension; or

(ii) a deferred lump sum,—

in accordance with those regulations.

(2) *[Repealed]*

(3) *[Repealed]*

(4) The contributor ceases to be a contributor to the Fund on the expiration of the day on which the notice is received by the Authority and, if the contributor elected to take a refund, that refund must be paid pursuant to the election as soon as practicable after that.

(5) Notwithstanding anything to the contrary in this Act, nothing in this Part shall apply in respect of any period of Government service after the effective date of an election under subsection (1)(b).

Section 28: replaced, on 1 July 1991, by section 5(1) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 28(1): amended, on 2 October 2001, by section 10(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 28(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 28(1)(b): replaced, on 1 October 1995, by section 5(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 28(2): repealed, on 1 October 1995, by section 5(2) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 28(3): repealed, on 2 October 2001, by section 10(2) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 28(4): replaced, on 2 October 2001, by section 10(2) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 28(5): inserted, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Contributions

29 Contributions to be deducted from salary

(1) The contribution to be made by a contributor shall be the following percentage of his salary, and shall be deducted from his salary and paid to the Fund as the salary becomes payable from time to time, that is to say:

(a) unless the contributor (in accordance with subsection (4) of section 2 of the Government Superannuation Fund Amendment Act 1969) has duly elected to contribute under paragraph (b),—

(i) 6% if his age does not exceed 30 years at the commencement of his contributory service:

(ii) 7% if his age then exceeds 30 years but does not exceed 35 years:

(iii) 8% if his age then exceeds 35 years but does not exceed 40 years:

(iv) 9% if his age then exceeds 40 years but does not exceed 45 years:

(v) 10% if his age then exceeds 45 years but does not exceed 50 years:

(vi) 11% if his age then exceeds 50 years:

(b) if the contributor (in accordance with subsection (4) of section 2 of the Government Superannuation Fund Amendment Act 1969) has duly elected to contribute under this paragraph,—

(i) 5% if his age does not exceed 30 years at the commencement of his contributory service:

(ii) 6% if his age then exceeds 30 years but does not exceed 35 years:

(iii) 7% if his age then exceeds 35 years but does not exceed 40 years:

(iv) 8% if his age then exceeds 40 years but does not exceed 45 years:

(v) 9% if his age then exceeds 45 years but does not exceed 50 years:

(vi) 10% if his age then exceeds 50 years.

(c) *[Repealed]*

(d) *[Repealed]*

(e) *[Repealed]*

(f) *[Repealed]*

(2) For the purposes of this section a contributor's age shall be deemed to exceed 30 years on and after the 30th anniversary of his birth, and the other ages referred to in this section shall be calculated respectively in the same manner.

(3) For the purposes of this section and of sections 19 and 20 of the Government Superannuation Fund Amendment Act 1962, where any person has elected to become a contributor or to contribute to the Fund in respect of any period before the date of his election, his contributory service shall not be deemed to have commenced at any date in that period until he has paid in full into the Fund such sum as the Authority has fixed in each case in respect of that period, and where necessary any adjustment of percentage of contribution by reference to his age at the commencement of that period shall be made only from the date of the completion of the payment of that sum and only in respect of service subsequent to that date.

Compare: 1947 No 57 s 26

Section 29(1)(a): replaced (with effect on 15 June 1969), on 18 September 1969, by section 2(1) of the Government Superannuation Fund Amendment Act 1969 (1969 No 38).

Section 29(1)(a): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 29(1)(b): replaced (with effect on 15 June 1969), on 18 September 1969, by section 2(1) of the Government Superannuation Fund Amendment Act 1969 (1969 No 38).

Section 29(1)(b): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 29(1)(c): repealed (with effect on 15 June 1969), on 18 September 1969, by section 2(1) of the Government Superannuation Fund Amendment Act 1969 (1969 No 38).

Section 29(1)(d): repealed (with effect on 15 June 1969), on 18 September 1969, by section 2(1) of the Government Superannuation Fund Amendment Act 1969 (1969 No 38).

Section 29(1)(e): repealed (with effect on 15 June 1969), on 18 September 1969, by section 2(1) of the Government Superannuation Fund Amendment Act 1969 (1969 No 38).

Section 29(1)(f): repealed (with effect on 15 June 1969), on 18 September 1969, by section 2(1) of the Government Superannuation Fund Amendment Act 1969 (1969 No 38).

Section 29(3): inserted, on 1 April 1961, by section 7(1) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 29(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 29(3): amended, on 14 December 1962, by section 27(2) of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

30 Variable percentage scheme

(1) For the purposes of this section and subsection (6) of section 22B the expression **standard rate of contribution**, in relation to any contributor, means the percentage of his salary to be contributed to the Fund as determined under section 29.

(2) Subject to subsection (4), any non-compulsory contributor whose standard rate of contribution would otherwise be greater than 6% of his salary may elect to contribute to the Fund on the basis of 6% of his salary. Every such election shall take effect on the date as at which the contributor becomes a contributor if it is made at the time when he elects to become a contributor, and in any other case shall take effect at the expiration of the 6 months commencing with the date of the receipt of the election by the Authority.

(3) Subject to subsection (4), any contributor who, under the provisions of this section or the corresponding provisions of any previous section or under the provisions of subsection (6) of section 22B, is contributing to the Fund on the basis of 6% of his salary or any lesser percentage may at any time elect to contribute to the Fund at his standard rate of contribution. Every such election shall take effect at the expiration of 6 months from the date of the receipt of the election by the Authority.

(4) Except with the consent of the Authority, no contributor shall make more than 3 elections pursuant to subsections (2) and (3) of this section or to subsection (6) of section 22B after he has become a contributor to the Fund.

(5) Where under the provisions of this section or the corresponding provisions of any previous section or under the provisions of subsection (6) of section 22B a contributor contributes to the Fund on the basis of 6% or any lesser percentage of his salary during any period of contributory service, every annuity or allowance otherwise payable to any person by reason of the contributor's contributions to the Fund shall be reduced by the proportion of the contributor's standard rate of contribution that is in excess of the percentage contributed, whether or not the annuity or allowance is payable at a minimum rate prescribed by this Act.

(6) Where a contributor who is contributing to the Fund under the provisions of this section or the corresponding provisions of any previous section or under the provisions of subsection (6) of section 22B on the basis of 6% or any lesser percentage of his salary elects to contribute at his standard rate of contribution

on and after the date when the election takes effect, he may at the same time elect to contribute at his standard rate of contribution in respect of the whole or any part of the period of his contributions on the basis of 6% or any lesser percentage of his salary. In every such case,—

(a) from the expiration of 6 months commencing on the date of receipt of the election, the contributor shall be deemed to have contributed at his standard rate during the period to which the election relates; and

(b) the contributor shall pay into the Fund, within such time and in such manner as the Authority may allow in that behalf, the balance of his contributions at his standard rate of contribution for the period to which the election relates together with compound interest thereon calculated at the rate of 5% per annum with annual rests.

(7) Where any contributor was, at 31 March 1975, by reason of an election under the provisions of section 30, contributing a percentage of salary less than his standard rate of contributions, he may continue to contribute at the rate applicable to him at that date.

Section 30: replaced (with effect on 1 April 1975), on 1 November 1976, by section 6 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 30(1): amended (with effect on 1 March 1978), on 19 October 1978, by section 2(2)(a) of the Government Superannuation Fund Amendment Act 1978 (1978 No 95).

Section 30(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 30(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 30(3): amended (with effect on 1 March 1978), on 19 October 1978, by section 2(2)(b) of the Government Superannuation Fund Amendment Act 1978 (1978 No 95).

Section 30(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 30(4): amended (with effect on 1 March 1978), on 19 October 1978, by section 2(2)(c) of the Government Superannuation Fund Amendment Act 1978 (1978 No 95).

Section 30(5): amended (with effect on 1 March 1978), on 19 October 1978, by section 2(2)(b) of the Government Superannuation Fund Amendment Act 1978 (1978 No 95).

Section 30(6): amended (with effect on 1 March 1978), on 19 October 1978, by section 2(2)(b) of the Government Superannuation Fund Amendment Act 1978 (1978 No 95).

Section 30(6)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

31 Other contributions

[Repealed]

Section 31: repealed, on 29 March 1985, by section 22(3) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

32 Contributions while salary temporarily stopped

Where the salary of a contributor is for any period temporarily stopped on the ground of ill health or for any other reason, or where for any period a

contributor is on leave of absence without salary or at a reduced salary, or is not employed in the Government service but has not retired therefrom, he shall during that period continue to contribute to the Fund in such manner and to such extent as may be determined by the Authority.

Compare: 1947 No 57 s 28

Section 32: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

33 Election to contribute on higher salary in case of reduction

(1) Where for any reason other than misconduct a contributor's salary has been reduced (whether by reason of his transfer or appointment to another position or otherwise) he may, with the consent of his controlling authority immediately following the date of the reduction, by notice in writing delivered to the Authority not later than 3 months after the date of the reduction or 3 months after the commencement of this Act (whichever is the later) or within such further time as the Authority may in any case allow, elect to continue to contribute to the Fund as if his salary had not been so reduced; and every person so electing and contributing shall be entitled on retirement to a retiring allowance (if any) computed as if his salary had not been so reduced.

(1A) Where any election is made under this section after the date of the commencement of the Government Superannuation Fund Amendment Act 1985, the Authority may require the contributor to pay, in respect of the difference between the salary received by the contributor from time to time and the salary the contributor would have received from time to time, as additional contributions the amount certified by the Authority, after receiving advice from an actuary, as the total amount of contributions that would be required to be paid if the contributions provided the total cost of the benefits to which the contributor may become entitled under this Act, or such lesser amount as the Authority may determine.

(2) An election may be made under this section notwithstanding that the contributor may have been appointed to a position in the Government service under another controlling authority.

(3) No contributor may make any election under this section following an interval during which he was not in the Government service, except with the consent of the Authority.

Compare: 1947 No 57 s 29; 1951 No 65 s 5

Section 33(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 33(1): amended, on 22 October 1959, by section 8(1) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 33(1A): inserted, on 29 March 1985, by section 8 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 33(1A): amended, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 33(1A): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 33(2): inserted, on 22 October 1959, by section 8(2) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 33(3): inserted, on 22 October 1959, by section 8(2) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 33(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Benefits of the Fund

34 Application of Fund

[Repealed]

Section 34: repealed, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

35 Retiring allowance

(1) Every contributor to whom this section applies may at any time retire from the Government service, and shall after his or her retirement in any manner from the Government service be entitled to receive from the Fund an annual retiring allowance for the rest of his or her life.

(1A) The amount of any such annual retiring allowance shall, except as provided in subsection (6), be the pension percentage of the contributor's annual salary calculated in accordance with this section and increased in accordance with subsection (1D).

(1B) For the purposes of this section—

appropriate fraction means one one hundred-and-twentieth part

pension percentage means the percentage calculated in accordance with the following formula:

$$P \times (0.7 + (0.014 \times t))$$

where—

P is the appropriate fraction multiplied by the number of years (including fractions of a year) of contributory service:

t is the number, if any, of years (including fractions of a year) by which the date on which the retiring allowance commences to be payable precedes 1 October 1999.

(1C) Where a contributor's contributory service is or includes a period or periods of employment otherwise than on a full-time basis, the length of the contributory service shall be reduced proportionately to the extent that the Authority may determine in each case.

(1D) Every retiring allowance calculated in accordance with this section shall be increased by an amount equal to the amount of the retiring allowance that

would be determined in accordance with subsections (1A) to (1C) if any period of contributory service in excess of 40 years were ignored in the calculation.

(1E) For the purposes of subsection (1B), the contributory service of a contributor to the Fund under Part 2 of the Government Superannuation Fund Amendment Act 1962 means the amount of that service as increased under section 21 of that Act.

(2) The annual retiring allowance calculated under subsection (1) shall be reduced by the amount of any retiring allowance relating to a previous period of contributory service which he or she has surrendered under section 91.

(3) This section shall apply to the following persons:

(a) every contributor whose age is not less than 65 years:

(b) every contributor whose age is not less than 60 years and whose length of contributory service is not less than 40 years:

(c) every contributor employed in the New Zealand Railways Corporation or the Police within the meaning of the Police Act 1958 or the prisons service within the meaning of Part 2 of the Government Superannuation Fund Amendment Act 1962 or who became employed in the Public Service within the meaning of the State Services Act 1962 after 31 July 1964 or who became an education board employee to whom section 23A applies after 30 November 1967, being a contributor whose age is not less than 60 years:

(d) every contributor whose retirement is considered by the Authority to be justified by occupational strain, or by impairment of efficiency arising out of his or her employment, or for any other reason—

(i) if his or her age is not less than 60 years; or

(ii) if his or her age is not less than 58 years and the length of his or her contributory service is not less than 40 years:

(e) every contributor employed in the New Zealand Railways Corporation to whom this section is applied by the controlling authority, being a contributor whose length of contributory service is not less than 35 years:

(f) every contributor to whom this section is applied by the controlling authority, being—

(i) a contributor whose age is not less than 60 years; or

(ii) a contributor whose age is not less than 55 years and whose length of contributory service is not less than 30 years; or

(iii) a contributor whose length of contributory service is not less than 35 years; or

(iv) a contributor whose age is not less than 50 years and whose length of contributory service is not less than 20 years:

provided that this subparagraph shall not apply to any contributor unless he so consents in writing:

(g) every contributor to whom this section is applied by the controlling authority, being a contributor who—

(i) has contributory service of not less than 5 years, which shall have commenced before the coming into force of this paragraph; and

(ii) has been employed in the Government service for a period of not less than 40 years; and

(iii) has been compulsorily retired by his controlling authority.

(4) This section shall also apply to every contributor who has been employed in the Government service continuously from a date before 1 January 1946, or whose period of contributory service commenced before that date, if the length of his or her contributory service is not less than 40 years.

(5) Except as provided in subsection (2) of section 22, or subsection (4) of section 23, or subsection (7) of section 23A, or subsection (2) of section 24, this section shall also apply to the following persons:

(a) every female contributor whose age is not less than 55 years and whose contributory service commenced before 1 April 1962, being—

(i) a female contributor whose age was not less than 55 years on 1 April 1962 or who attained that age at any time before 1 April 1965; or

(ii) a female contributor whose age was not less than 45 years on 1 April 1962 and who, after attaining the age of 55 years, completed a period of contributory service additional to that which she had completed before attaining that age, which additional period was not less than the period between 1 April 1962 and the date on which she attained the age of 55 years; or

(iii) a female contributor who, in the opinion of her controlling authority, received as a result of the Government Service Equal Pay Act 1960 no benefit by way of either an increase in salary or an increase in salary maximum, being a benefit that became effective on or before 1 April 1962; or

(iv) a female contributor who, in the opinion of her controlling authority, received as a result of the Government Service Equal Pay Act 1960 a benefit by way of either an increase in salary or an increase in salary maximum, being a benefit that became effective on or before 1 April 1962, or a female contributor who was at that date undergoing a course of training for the purpose of qualifying for a position for which such a benefit by way of either an increase in salary or an increase in salary maximum would be obtained as a result of the Government Service Equal Pay Act 1960:

provided that the annual retiring allowance of a contributor to whom this section applies by reason only of this subparagraph shall be reduced as provided in subsection (6):

(b) every female contributor whose length of contributory service is not less than 30 years and whose contributory service commenced before 1 April 1962, being—

(i) a female contributor who had completed that length of contributory service on 1 April 1962 or who completed that length of contributory service at any time before 1 April 1965; or

(ii) a female contributor whose length of contributory service on 1 April 1962 was not less than 20 years, and who, after completing 30 years of contributory service, completed a further period of contributory service not less than her period of contributory service between 1 April 1962 and the date on which she completed 30 years of contributory service; or

(iii) a female contributor who, in the opinion of her controlling authority, received as a result of the Government Service Equal Pay Act 1960 no benefit by way of either an increase in salary or an increase in salary maximum, being a benefit that became effective on or before 1 April 1962; or

(iv) a female contributor who, in the opinion of her controlling authority, received as a result of the Government Service Equal Pay Act 1960 an increase in salary or an increase in salary maximum that became effective on or before 1 April 1962, or a female contributor who was at that date undergoing a course of training for the purpose of qualifying for a position for which such a benefit by way of either an increase in salary or an increase in salary maximum would be obtained as a result of the Government Service Equal Pay Act 1960:

provided that the annual retiring allowance of a contributor to whom this section applies by reason only of this subparagraph shall be reduced as provided in subsection (6):

(c) every female contributor whose contributory service commenced before 1 April 1962 and to whom this section is applied by her controlling authority, being—

(i) a female contributor whose age on 1 April 1962 was not less than 50 years; or

(ii) a female contributor whose age on 1 April 1962 was not less than 40 years and who, after attaining the age of 50 years, completed a period of contributory service additional to that which she had completed before attaining that age, which additional period was

not less than the period between 1 April 1962 and the date on which she attained the age of 50 years.

(5A) Subsection (5) shall apply, in relation to any female contributor who is a member of the Police of New Zealand, as if every reference, in subparagraphs (i), (ii), (iii), and (iv) of paragraph (a), in subparagraphs (i), (ii), (iii), and (iv) of paragraph (b), and in subparagraphs (i) and (ii) of paragraph (c), of the said subsection (5), to 1 April 1962, were a reference to 1 November 1965, and as if every reference in those subparagraphs to 1 April 1965 were a reference to 1 November 1968.

(6) In any case where this section applies to any female contributor by reason only of the operation of subparagraph (iv) of paragraph (a), or subparagraph (iv) of paragraph (b), of subsection (5), the annual retiring allowance which the contributor is entitled to receive from the Fund after her retirement from the Government service shall be computed as provided in subsections (1) to (1E), except that the amount of the said annual retiring allowance shall be reduced by an amount equal to half of the amount of the actuarial reduction necessary to ensure that the burden cast on the Fund because this section so applies to that contributor is the same as the burden that would have been cast on the Fund if this section had not so applied to that contributor.

(7) In the case of any contributor to whom this section applies by virtue of paragraph (f) or paragraph (g) of subsection (3), and of every contributor to whom this section applies by virtue of paragraph (c) of subsection (5), the Authority may impose such terms and conditions, whether as to payments into the Fund, reduction of annual retiring allowance as that allowance is computed under this section, or otherwise, as the Authority thinks fit.

(8) The Authority may, in its discretion, review any determination made before the commencement of this Act by the Teachers' Superannuation Board in so far as it effected a reduction in the retiring allowance payable to a contributor to the Teachers' Superannuation Fund who retired after attaining the age of 60 years but before he had completed 40 years' service.

(9) For the purposes of this section, a person whose Government service was interrupted for any term which included any part of the period commencing with 1 April 1961 and ending with 1 April 1962, but whose Government service is deemed under subsection (4) of section 11, or under section 27, not to have been so interrupted, shall be deemed to have received, as a result of the Government Service Equal Pay Act 1960, a benefit by way of either an increase in salary or an increase in salary maximum that became effective on or before the last-mentioned date, if she resumes or has resumed duty in the Government service in a position in which, in the opinion of her controlling authority, she would have received such a benefit if she had held the position throughout the said period.

Section 35: replaced, on 14 December 1962, by section 8(1) of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 35(1): replaced, on 1 April 1990, by section 11(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 35(1A): inserted, on 1 April 1990, by section 11(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 35(1B): inserted, on 1 April 1990, by section 11(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 35(1C): inserted, on 1 April 1990, by section 11(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 35(1C): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 35(1D): inserted, on 1 April 1990, by section 11(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 35(1E): inserted, on 1 April 1990, by section 11(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 35(3)(c): amended, on 1 April 1982, pursuant to section 120(4) of the New Zealand Railways Corporation Act 1981 (1981 No 119).

Section 35(3)(c): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 35(3)(c): amended, on 24 November 1967, by section 4(4) of the Government Superannuation Fund Amendment Act 1967 (1967 No 141).

Section 35(3)(c): amended, on 4 December 1964, by section 5 of the Government Superannuation Fund Amendment Act 1964 (1964 No 125).

Section 35(3)(d): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 35(3)(e): amended, on 1 April 1982, pursuant to section 120(4) of the New Zealand Railways Corporation Act 1981 (1981 No 119).

Section 35(3)(f): amended, on 1 November 1976, by section 7(1)(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 35(3)(f)(iii): amended, on 25 October 1963, by section 4(1) of the Government Superannuation Fund Amendment Act 1963 (1963 No 126).

Section 35(3)(f)(iv): inserted, on 25 October 1963, by section 4(2) of the Government Superannuation Fund Amendment Act 1963 (1963 No 126).

Section 35(3)(g): inserted, on 1 November 1976, by section 7(2) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 35(5): amended, on 4 December 1964, by section 3(2) of the Government Superannuation Fund Amendment Act 1964 (1964 No 125).

Section 35(5)(b)(ii): amended, on 25 October 1963, by section 4(3) of the Government Superannuation Fund Amendment Act 1963 (1963 No 126).

Section 35(5A): inserted, on 24 November 1967, by section 5 of the Government Superannuation Fund Amendment Act 1967 (1967 No 141).

Section 35(6): amended, on 1 April 1990, by section 11(2) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 35(7): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 35(7): amended, on 1 November 1976, by section 7(1)(b) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 35(8): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

36 Retiring allowance when contributor medically unfit for further duty

(1) Every contributor who, before becoming entitled to a retiring allowance under section 35, retires from the Government service on the ground of being medically unfit for further duty shall, if the Authority is satisfied that his retirement has been consented to by the controlling authority, be entitled to receive from the Fund an annual retiring allowance computed as provided in the said section 35.

(2) The Authority may, in its discretion, suspend or reduce or cancel any retiring allowance payable under this section, whether it first became payable before or after the commencement of this subsection, if—

(a) the contributor resumes employment, whether in the Government service or elsewhere, or becomes gainfully self-employed; or

(b) the contributor, having ceased to be medically unfit for further duty, fails to accept any employment offered by a controlling authority and considered by the Authority to be suitable and reasonable for him; or

(c) the Authority is of the opinion that the degree of disability of the contributor is insufficient to justify the payment of the retiring allowance in full or in part; or

(d) the contributor fails without sufficient justification to submit himself for medical examination when and as often as required by the Authority; or

(e) the Authority does not know the present whereabouts of the contributor or whether he is alive or dead.

(2A) The Authority may, in its discretion, vary or revoke any decision made by it under this section in respect of any retiring allowance payable under this section, whether the decision was made or the retiring allowance first became payable before or after the commencement of this subsection.

(3) The provisions of subsection (2) shall not apply to any contributor after the contributor has attained the age of 60 years.

(4) For the purposes of this Part a contributor shall be deemed to be medically unfit for further duty if on the certificate of at least 2 medical practitioners approved by the Authority it is established to the satisfaction of the Authority that by reason of mental or bodily infirmity the contributor has become substantially unable to perform any duties which the controlling authority and the Authority consider suitable and reasonable for him.

(5) Any decision by the Authority to suspend or reduce a retiring allowance under the provisions of subsection (2) shall be disregarded for the purposes of section 45.

Compare: 1947 No 57 s 32; 1955 No 107 s 9(1), (2)

Section 36(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 36(2): replaced, on 22 October 1959, by section 10(1) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 36(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 36(2)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 36(2)(c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 36(2)(d): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 36(2)(e): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 36(2A): inserted, on 22 October 1959, by section 10(1) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 36(2A): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 36(3): replaced, on 14 December 1962, by section 9 of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 36(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 36(4): amended, on 29 March 1985, by section 9 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 36(5): inserted, on 22 October 1959, by section 10(2) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 36(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 36(5): amended, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

37 Increasing allowance for contributor retiring in consequence of injuries

(1) Where any contributor to the Fund retires from the Government service as medically unfit for further duty in consequence of injuries suffered by that contributor in the execution of his or her duty, or where the death of a contributor is directly attributable to injuries suffered by the contributor in the execution of his or her duty, if the Authority is of opinion that the retiring allowance payable to the contributor or any annuity payable to a spouse or partner or dependant of the contributor is not sufficient, the Authority may increase the retiring allowance or annuity to such amount as the Authority considers fair and equitable.

(2) Any increase granted under this section may commence at the time of the contributor's retirement or death or at any time thereafter, and may be granted for a specified period or otherwise as the Authority thinks fit; and every such increase may be varied or cancelled by the Authority at any time.

(3) In considering any application for any increase under this section the Authority shall take into consideration any amount paid by way of compensation, damages, pension or compassionate allowance out of a Crown Bank Account or from any other source in respect of the death or disablement of the contributor.

Compare: 1947 No 57 s 32A; 1955 No 107 s 12(1)

Section 37(1): replaced, on 14 December 1962, by section 10 of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 37(1): amended, on 26 April 2005, by section 5 of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 37(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 37(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 37(3): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).

Section 37(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

38 Computation of retiring allowances on average salary for last 5 years of service

(1) For the purpose of computing the retiring allowance to be granted to a contributor, his annual salary shall be deemed to be the average rate of salary on the basis of which he contributed to the Fund during the 5 years immediately preceding his retirement, or, if the length of his contributory service is less than 5 years, then during his contributory service:

provided that where by reason of age or infirmity the contributor's salary has been reduced (whether by reason of his transfer or appointment to another position or otherwise), his retiring allowance shall be computed on the average rate of salary on the basis of which he contributed to the Fund during the 5 years immediately preceding that reduction or transfer, or the 5 years immediately preceding his retirement, whichever of those average rates is the higher:

provided further that, where the contributor was a contributor to the Government Railways Superannuation Fund at any time before 1 April 1948, his retiring allowance shall be computed on his annual rate of pay within the meaning of Part 3 of the Government Railways Act 1926, if computation under this proviso would increase the annual amount of the retiring allowance payable under paragraph (a) of subsection (1) of section 35 to an amount not exceeding $300.

(2) In computing for the purposes of this section the average rate of salary on the basis of which any contributor has contributed to the Fund during any period, no account shall be taken of any interval or intervals in respect of which he has paid no contributions or has paid reduced contributions by reason of his having been temporarily out of employment or by reason of his salary having been temporarily stopped.

(3) Where a contributor is employed otherwise than on a full-time basis, his annual salary for the purpose of computing the retiring allowance to be granted to him shall be deemed to be such an amount as the Authority may determine in each case:

provided that the contributions payable by the contributor under section 29 shall be calculated with reference to his actual salary as received from time to time.

Compare: 1947 No 57 s 33; 1954 No 45 s 4(1)

Section 38(1) second proviso: repealed, on 1 April 1990, by section 12 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 38(3): inserted, on 22 October 1959, by section 5(4) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 38(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

39 Proportionate reduction in contributory service if full contributions not paid

[Repealed]

Section 39: repealed, on 29 March 1985, by section 22(3) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

40 Election of variable retiring allowance to secure a level income

(1) Subject to the provisions of this section, any contributor may, within the time and in the manner prescribed by this section, elect to surrender from any specified date a specified portion of the retiring allowance which, but for his election, he would be entitled to receive from the Fund on his retirement, in order to provide for payment to him from the Fund of an increased retiring allowance up to that specified date.

(2) An election under this section may be for 1 reduction of the actual retiring allowance from 1 specified date or for successive reductions from 2 or more specified dates.

(3) The maximum amount or proportion of his retiring allowance that any contributor may surrender on making an election under this section may be fixed by regulations, and if not so fixed may be determined by the Authority.

(4) Nothing in the foregoing provisions of this section shall apply with respect to a contributor who retires on the ground of being medically unfit for further duty. Before the Authority consents to an election under this section by any other contributor, it may, in its discretion, obtain such medical evidence as to the health of the contributor as it may require.

(5) No retiring allowance shall be granted in accordance with this section of an amount that is calculated to impose any additional liability on the Fund, and every such retiring allowance shall, in accordance with regulations in that behalf, be computed as the actuarial equivalent of the retiring allowance to

which the contributor would have been entitled if he had not made an election under this section.

(6) Every election under this section shall be in writing delivered to the Authority.

(7) An election under this section may be made—

(a) at any time within the 3 months immediately preceding the retirement of the contributor, or at any time after retirement and before acceptance of the first instalment of the retiring allowance; or

(b) with the consent of the Authority, at any later date.

(8) More than 1 election may be made by a contributor under this section, except that second or subsequent elections may be made only with the consent of the Authority.

(9) A contributor may, with the consent of the Authority, cancel any election under this section by notice in writing delivered to the Authority.

(10) Where an election is cancelled, future payments of the retiring allowance shall, subject to any further election under this section, be paid at the rate at which they would have been payable if the election had not been made, with an adjustment calculated on actuarial principles in respect of the variation in the amount of the retiring allowance while the election was in force.

(11) The Authority's consent under subsection (7)(b) or subsection (8) or subsection (9) may be subject to such terms and conditions as the Authority may determine.

Compare: 1947 No 57 s 35

Section 40(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 40(4): replaced, on 4 December 1964, by section 6 of the Government Superannuation Fund Amendment Act 1964 (1964 No 125).

Section 40(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 40(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 40(7): replaced, on 1 July 1992, by section 5 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 40(7)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 40(8): replaced, on 1 July 1992, by section 5 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 40(8): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 40(9): replaced, on 1 July 1992, by section 5 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 40(9): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 40(10): replaced, on 1 July 1992, by section 5 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 40(11): inserted, on 1 July 1992, by section 5 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 40(11): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

41 Election to receive refund of contributions instead of retiring allowance

(1) A contributor who retires under circumstances entitling him to a retiring allowance may, at any time before accepting the first instalment of his retiring allowance, elect to accept a refund of the total amount of his contributions to the Fund (less any sums already received by him from the Fund) instead of his retiring allowance, in which case he shall be entitled to receive that refund accordingly without interest, but no further sum shall be payable out of the Fund in the event of his death.

(2) Where the Authority has suspended, reduced, or cancelled a retiring allowance as provided in subsection (2) of section 36 or subsection (1) of section 69, the contributor may, at any time during his lifetime while the retiring allowance is suspended or reduced or cancelled as aforesaid, elect to receive a refund of his contributions, together with interest up to the date when it was first so suspended or reduced or cancelled, calculated in accordance with subsections (3) and (4) of section 42 (less any sums already received by him from the Fund), in which case no further sum shall be payable out of the Fund in the event of his death.

Compare: 1947 No 57 s 36

Section 41(2): inserted, on 22 October 1959, by section 12 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 41(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

42 Refund of contributions on retiring before entitled to retiring allowance

(1) Where before a contributor becomes entitled to a retiring allowance he retires from the Government service, whether voluntarily or otherwise, he shall be entitled to a refund of the total amount of his contributions to the Fund (less any sums already received by him from the Fund).

(2) Except as hereinafter provided, every refund under this section shall be without interest.

(3) Where the retirement of any contributor entitled to a refund under this section is compulsory for any reason other than misconduct, he shall be entitled, in addition to the refund, to receive a further sum by way of interest computed in the same manner as if the contributions from time to time paid by him (after deducting all sums from time to time received by him from the Fund) had been invested at compound interest with yearly rests at a rate calculated using a method that has been determined by the Authority (*see* subsections (7) and (8)).

(4) All such interest shall be computed as if all moneys paid into or out of the Fund during any financial year have been so paid on 30 June in that year; but interest shall be allowed as aforesaid for the broken period of the year in which the contributor retires.

(5) For the purposes of this Act no retirement of a contributor from the Government service shall be deemed to be compulsory merely because the contributor is deprived of the position held by him in that service if at any time within 3 months before the deprivation he has been offered and has failed or refused to accept some other position in the Government service which the controlling authority considers suitable for him at a salary not less than that of the position so held by him.

(6) Where any money has been received, whether before or after the commencement of this subsection, from any person, and the money, for whatever reason, was received in error, the Authority may in its discretion pay to that person, in addition to any refund, interest on the money refunded from the date of its receipt into the Fund at a rate, and on a basis, calculated using a method that has been determined by the Authority (*see* subsections (7) and (8)).

(7) The Authority may not make a determination under this section unless the Minister has approved the proposed method.

(8) A determination under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Compare: 1947 No 57 s 37

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	The maker must publish it in the *Gazette*	LA19 ss 73, 74(1)(a), Sch 1 cl 14
Presentation	It is not required to be presented to the House of Representatives because a transitional exemption applies under Schedule 1 of the Legislation Act 2019	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 42(3): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 42(3): amended, on 2 October 2001, by section 11(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 42(4): amended, on 1 July 1992, by section 6(1) of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 42(6): inserted, on 22 October 1959, by section 13(2) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 42(6): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 42(6): amended, on 2 October 2001, by section 11(2) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 42(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 42(7): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 42(8): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

43 Election to continue contributory service after retirement

(1) Any contributor to the Fund may elect to continue to be a contributor after his retirement, if he retires from the Government service, whether voluntarily or otherwise, before he becomes entitled to a retiring allowance.

(2) Every election under this section shall be made in writing delivered to the Authority before the retirement of the contributor.

(3) Every contributor who makes an election under this section shall continue to be a contributor to the Fund after his retirement—

(a) until the date on which he elects to cease to be a contributor, which, except with the consent of the Authority, shall not be more than 3 months after the date of his retirement; or

(b) until the date on which he again becomes employed in the Government service; or

(c) until the date of his death,—

whichever date first occurs; and if the date specified in paragraph (a) first occurs it shall be deemed to be the date of his retirement.

(4) The period during which any person continues to be a contributor under this section shall be deemed for the purposes of this Act to be contributory service, and he shall be deemed to receive during that period such salary as the Authority may from time to time determine.

(5) In respect of his contributory service as aforesaid every contributor shall pay into the Fund within such time and in such manner as the Authority may allow in that behalf—

(a) the contributions payable by him under this Act; and

(b) the amount by which those contributions are less than the amount certified by the Authority, after receiving advice from an actuary, as the total amount of contributions that would require to be so paid if the contributions provided the total cost of the benefits to which the contributor may become entitled under this Act or such lesser amount as the Authority may determine.

(6) Except with the consent of the Authority, no part of the amount paid by any contributor under paragraph (b) of subsection (5) shall be deemed to form part of his contributions to the Fund.

Compare: 1947 No 57 s 58A; 1953 No 61 s 7

Section 43(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 43(3)(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 43(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 43(4): amended, on 14 December 1962, by section 11 of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 43(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 43(5)(b): amended, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 43(5)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 43(5)(b): amended, on 29 March 1985, by section 10 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 43(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

44 Re-employment of contributor after retiring on allowance

(1) Where any person who has retired from the Government service on a retiring allowance is re-employed in the Government service he may again become a contributor to the Fund with the consent of the Authority at such rate of contribution as the Authority determines. In any such case the retiring allowance shall not be payable while he continues to be a contributor; and upon his subsequently ceasing to be a contributor his retiring allowance shall be computed separately in respect of each of his periods of service and of the rate of salary on the basis of which he contributed to the Fund during each of those periods:

provided that where his retirement was on the ground of being medically unfit for further duty he may with the consent of the Authority elect to have his retiring allowance computed in respect of the total length of his periods of contributory service as if they were continuous.

(2) *[Repealed]*

Compare: 1947 No 57 s 38; 1948 No 79 s 9; 1950 No 94 s 8

Section 44(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 44(1) proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 44(2): repealed, on 29 March 1985, by section 22(3) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

45 Benefits where contributor under this Part dies and leaves spouse or partner

(1) Where any contributor under this Part dies before becoming entitled to a retiring allowance and leaves a spouse or partner, there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(a) an annuity at—

(i) one-half of the rate of the retiring allowance to which the contributor would have been entitled if the contributor had retired on the date of the contributor's death on the ground of medical unfitness for further duty, disregarding the effect of any election made under section 40 or section 48; or

(ii) the rate of $390 a year—

whichever is the greater; or

(b) the amount of the contributor's contributions to the Fund, less any amounts received by the contributor from the Fund during the contributor's lifetime.

(2) Where any contributor under this Part dies, after becoming entitled to a retiring allowance and while still entitled to a retiring allowance, and leaves a spouse or partner who last became the spouse or partner of the contributor before the contributor became entitled to receive a retiring allowance, there is to be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(a) an annuity at the greater of the following rates:

(i) one-half of the rate of the retiring allowance to which the contributor was entitled at the date of the contributor's death, disregarding the effect of any election made under section 40 or section 48:

(ii) the rate of $390 a year; or

(b) the amount of the contributor's contributions to the Fund, less any amounts received by the contributor from the Fund during the contributor's lifetime.

(3) Where any contributor under this Part dies and leaves a spouse or partner who last became the spouse or partner of the contributor after the contributor became entitled to a retiring allowance and who is not entitled to any payment under subsection (2), there shall be payable out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(a) an annuity at the appropriate proportion of the retiring allowance to which the deceased contributor was entitled at the date of the contributor's death, disregarding the effect of any election made under section 40 or section 48, which shall be—

(i) 10% of that allowance where the contributor dies less than 2 years after the spouse or partner last became the spouse or partner of the contributor:

(ii) 20% of that allowance where the contributor dies 2 or more years but less than 3 years after the spouse or partner last became the spouse or partner of the contributor:

(iii) 30% of that allowance where the contributor dies 3 or more years but less than 4 years after the spouse or partner last became the spouse or partner of the contributor:

(iv) 40% of that allowance where the contributor dies 4 or more years but less than 5 years after the spouse or partner last became the spouse or partner of the contributor:

(v) 50% of that allowance where the contributor dies 5 or more years after the spouse or partner last became the spouse or partner of the contributor; or

(b) the amount of the contributor's contributions to the Fund, less any amounts received by the contributor from the Fund during the contributor's lifetime.

(4) Every election under subsection (1), subsection (2), or subsection (3) shall be made in writing delivered to the Authority, and shall not be capable of revocation or variation after the first payment from the Fund in accordance with the election is accepted by the spouse or partner.

(5) The entitlement of any spouse or partner to any lump sum or annuity under this section is not affected by any change in the relationship status of that spouse or partner.

(6) On or after 1 July 2002, any person living at that date to whom the remarriage rule applies—

(a) is entitled to an annuity under Part 2 or Part 5 or Part 6, as the case may be, as if the remarriage rule had not applied; but

(b) is not entitled to an annuity for any period before 1 July 2002 during which the remarriage rule applied to that person.

(6A) In subsection (6), the **remarriage rule** means the rules contained in—

(a) section 45(5) and (6) (before they were repealed by section 4 of the Government Superannuation Fund Amendment Act 2003):

(b) the first proviso to section 79(1)(a) (before it was repealed by section 3 of the Government Superannuation Fund Amendment Act 1989) providing that, if the spouse marries or remarries after becoming entitled to an annuity, the annuity is not payable while the spouse is married:

(c) the proviso appearing at the end of section 87(1)(a) (before it was repealed by section 2 of the Government Superannuation Fund Amend-

ment Act 1987) providing that, if the spouse marries or remarries after becoming entitled to an annuity, the annuity is not payable while the spouse is married.

(7) No person shall be entitled to receive more than 1 annuity under this section.

(8) This section shall apply in respect of every contributor under this Part, whether the contributor died before the date of the commencement of the Government Superannuation Fund Amendment Act 1985 or dies after that date, but shall not apply in respect of any period before that date.

(9) Where any person has received any payment under the first proviso to section 45(1)(a)(ii) or the first proviso to section 46(1)(a)(ii) (as repealed by section 11 of the Government Superannuation Fund Amendment Act 1985), that person shall be deemed to have made an election and received a payment under subsection (3)(b).

(10) Nothing in this section shall apply in respect of any spouse of a contributor who died before 1 November 1976, unless that spouse was the wife or husband of the contributor at the date of the contributor's death.

Section 45: replaced, on 29 March 1985, by section 11 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 45 heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(1)(a)(ii): amended, on 26 April 2005, by section 6(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(2): replaced, on 26 April 2005, by section 6(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(3)(a): amended, on 1 April 1988, by section 7 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 45(3)(a)(i): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(3)(a)(ii): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(3)(a)(iii): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(3)(a)(iv): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(3)(a)(v): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(4): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 45(5): replaced, on 11 March 2003, by section 4 of the Government Superannuation Fund Amendment Act 2003 (2003 No 2).

Section 45(5): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(5): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 45(6): replaced, on 11 March 2003, by section 4 of the Government Superannuation Fund Amendment Act 2003 (2003 No 2).

Section 45(6A): inserted, on 11 March 2003, by section 4 of the Government Superannuation Fund Amendment Act 2003 (2003 No 2).

46 Refund of contributions where contributor under this Part dies without leaving spouse or partner

Where a contributor under this Part dies and leaves no spouse or partner there shall be paid to the contributor's personal representatives in trust for the persons entitled to receive them under the contributor's will or under the Acts relating to the distribution of intestate estates, as the case may be, the contributor's contributions to the Fund, without interest, less—

(a) any amounts received by the contributor from the Fund during the contributor's lifetime; and

(b) any amounts that have been paid or may become payable out of the Fund to or on behalf of any child of the contributor.

Section 46: replaced, on 29 March 1985, by section 11 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 46 heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 46: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

47 Children's allowance

(1) On or after 1 July 2002, where any contributor under this Part dies, whether before or after becoming entitled to a retiring allowance, and leaves a child or children under the age of 16 years, there must be paid out of the Fund to, or on behalf of, each child an allowance calculated under section 61Q(7).

(1A) Without limiting its application, subsection (1)—

(a) applies to any child to whom section 47(1) (before it was amended by section 5 of the Government Superannuation Fund Amendment Act 2003) or section 47(2) applied immediately before 1 July 2002:

(b) applies to any child to whom section 79(3) (before it was repealed by section 3 of the Government Superannuation Fund Amendment Act 1989) or section 87(1)(d) (before it was repealed by section 2 of the Government Superannuation Fund Amendment Act 1987) applied immediately before 1 July 2002:

(c) does not affect the entitlement of any child to be paid a children's allowance before 1 July 2002.

(2) Where any child of a deceased contributor under this Part has attained the age of 16 years and would be entitled to an allowance under subsection (1) if that child had not attained that age, the Authority may grant or continue an allowance to that child—

(a) for assisting in the education of that child up to the end of the calendar year in which the child attains the age of 18 years:

(b) where the child has a physical or mental disability that prevents the child from earning a living, for such period as the Authority thinks fit.

(3) Any money payable out of the Fund under this section to or on behalf of a child of a deceased contributor may, at the discretion of the Authority, be either paid to the child directly, or expended by the Authority for the benefit of the child, or paid to Public Trust or any other person to be expended on behalf of the child in such manner as Public Trust or that other person thinks fit.

(4) Any receipt given by an infant or any other person for any money paid under the authority of this section shall be a good discharge to the Authority.

(5) This section shall apply in respect of the child or children of every contributor under this Part, whether the contributor died before the date of the commencement of the Government Superannuation Fund Amendment Act 1985 or dies after that date, but shall not apply in respect of any period before that date.

Section 47: replaced, on 29 March 1985, by section 11 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 47(1): replaced, on 11 March 2003, by section 5 of the Government Superannuation Fund Amendment Act 2003 (2003 No 2).

Section 47(1A): inserted, on 11 March 2003, by section 5 of the Government Superannuation Fund Amendment Act 2003 (2003 No 2).

Section 47(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 47(2)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 47(3): amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

Section 47(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 47(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

48 Annual allowances to surviving spouses, partners, or approved dependants in consideration of election to accept reduced retiring allowances

(1) In this section—

approved dependant, in relation to a contributor, means a person who, on the date of an election made by the contributor under this section, is wholly or

partially dependent on the contributor, and who is approved by the Authority for the purposes of that election

partner, in relation to a contributor, means the person who was the contributor's civil union partner or de facto partner on the date of an election made by the contributor under this section

spouse, in relation to a contributor, means the person who was the contributor's spouse on the date of an election made by the contributor under this section.

(2) *[Repealed]*

(3) Subject to the provisions of this section, any contributor may, within the time and in the manner prescribed by this section, elect to surrender a specified portion of the retiring allowance which, but for his election, he would be entitled to receive from the Fund on his retirement, in order to provide for payment from the Fund to his spouse, partner, or approved dependant, after his death, of an annual allowance of an amount to be determined by the Authority:

provided that in no case shall an annual allowance be granted to a spouse, partner, or approved dependant pursuant to an election under this section of an amount that, together with any annuity or allowance that the spouse, partner, or approved dependant is otherwise entitled to receive from the Fund by virtue of the relationship to the contributor, would exceed the rate of the reduced retiring allowance payable to the contributor pursuant to the election.

(4) An election by a contributor to surrender portion of his retiring allowance in accordance with this section may be—

(a) an absolute election to surrender portion of the retiring allowance:

(b) a contingent election to surrender portion of the retiring allowance in the event of the contributor surviving the spouse, partner, or approved dependant:

(c) an absolute election, in accordance with paragraph (a), combined with a contingent election to surrender a further portion of the retiring allowance in the event of the contributor surviving the spouse, partner, or approved dependant.

(5) The maximum amount or proportion of his retiring allowance that any contributor may surrender on making an election under this section may be fixed by regulations, and if not so fixed, may be determined by the Authority.

(6) Nothing in the foregoing provisions of this section shall apply with respect to a contributor who retires on the ground of being medically unfit for further duty, and no election under this section shall be considered by the Authority until it has obtained such medical evidence as to the health of the contributor as the Authority may require or as may be prescribed by regulations.

(7) No retiring allowance or annual allowance shall be granted in accordance with this section of an amount that is calculated to impose any additional liability on the Fund, and every such retiring allowance and annual allowance that are

granted to a contributor and to his spouse or partner or approved dependant shall, in accordance with regulations in that behalf, be computed as the actuarial equivalent of the retiring allowance to which the contributor would have been entitled if he had not made an election under this section.

(8) Any annual allowance granted in accordance with this section to the spouse or partner of a contributor shall be in addition to any annuity or allowance which she would otherwise be entitled to receive from the Fund.

(9) On the death of a contributor who has made an election under this section, the following provisions shall apply:

(a) the right of his spouse or partner to receive a refund in respect of his contributions to the Fund shall be deemed to have ceased and determined:

(b) the right of his personal representatives to receive a refund in respect of his contributions to the Fund shall be deemed to have ceased and determined, except as otherwise provided in paragraph (c):

(c) on the death of the contributor or on the death of the spouse or partner or approved dependant, whichever is the later, the amount of the contributions of the contributor to the Fund, less any sums which the contributor has received out of the Fund in his lifetime, and less the amount of any annual allowance paid to the spouse or partner or approved dependant under this section, and less any sums which have been paid or may become payable in the future out of the Fund to or on behalf of any child or children of the contributor, shall be paid to the personal representatives of the deceased contributor in trust for the persons entitled thereto under his will or under the statutes relating to the distribution of intestates' estates, as the case may be.

(10) Every election under this section shall be in writing delivered to the Authority.

(11) An election under this section may be made at any time within the 3 months immediately preceding the retirement of the contributor or may be made after his retirement and before he has accepted the first instalment of a retiring allowance:

(11A) Despite subsection (11), if the contributor marries or enters into a civil union or a de facto relationship while in receipt of a retiring allowance, he or she may make an election under this section in favour of his or her spouse or partner at any time within 3 months after the date on which he or she marries or enters into the civil union or the de facto relationship.

(12) Notwithstanding anything in subsection (11), but subject to the provisions of this subsection, any contributor who, by reason of age or length of service, is at any time entitled to retire on a retiring allowance or to give notice of his intention so to retire may, on production to the Authority of satisfactory medical evidence as to his health, make an election under this section at any time before his retirement. No election shall be made under this subsection

except with the concurrence of the controlling authority. Any election made under this subsection shall take effect on the retirement of the contributor, who shall not, on his retirement, be required to furnish any further medical evidence as to his health.

(13) An election made by a contributor under subsection (12) shall not be revocable. In the event of the death of any such contributor before he has become entitled to a retiring allowance, his election shall operate in favour of the spouse or partner or approved dependant as if the contributor had been in receipt of a retiring allowance at the date of his death.

(14) *[Repealed]*

Compare: 1957 No 47 s 42; 1955 No 107 s 10

Section 48 heading: amended, on 26 April 2005, by section 7(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(1) **approved dependant**: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 48(1) **partner**: inserted, on 26 April 2005, by section 7(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(1) **spouse**: inserted, on 26 April 2005, by section 7(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(1) **widow**: repealed, on 26 April 2005, by section 7(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(2): repealed, on 26 April 2005, by section 7(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(3): amended, on 26 April 2005, by section 7(4) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 48(3) proviso: amended, on 26 April 2005, by section 7(4) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(4)(b): amended, on 26 April 2005, by section 7(5) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(4)(c): amended, on 26 April 2005, by section 7(5) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 48(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 48(7): amended, on 26 April 2005, by section 7(6) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(8): amended, on 26 April 2005, by section 7(6) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(9)(a): amended, on 26 April 2005, by section 7(6) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(9)(c): amended, on 26 April 2005, by section 7(6) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(10): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 48(11) proviso: repealed, on 26 April 2005, by section 7(7) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(11A): inserted, on 26 April 2005, by section 7(8) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(12): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 48(13): amended, on 26 April 2005, by section 7(6) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 48(14): repealed, on 15 October 1959, by section 2(3) of the Estate and Gift Duties Amendment Act 1959 (1959 No 43).

49 Payments to personal representatives

Any money payable out of the Fund under the foregoing provisions to the personal representatives of a deceased contributor may, if no grant of probate or of letters of administration is obtained within 3 months after the death of the contributor, be paid to Public Trust in trust for the persons beneficially entitled thereto.

Compare: 1947 No 57 s 43

Section 49: amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

Cook Islands Public Service, Niue Public Service, Tokelau Public Service, and Western Samoan Public Service

Heading: amended, on 9 December 1976, pursuant to section 3(8) of the Tokelau Amendment Act 1976 (1976 No 122).

Heading: amended, on 26 October 1967, pursuant to Part 1 of the Tokelau Amendment Act 1967 (1967 No 38).

Heading: amended, on 1 January 1967, pursuant to section 733 of the Niue Act 1966 (1966 No 38).

50 Provisions as to permanent officers becoming contributors

[Expired]

Section 50: expired, on 22 October 1995, by section 6(2) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

50A Members of Cook Islands Public Service may elect to become contributors under Part 2A

(1) Any permanent officer of the Cook Islands Public Service who, immediately before 1 January 1987 was a contributor to the Fund under section 50 may, notwithstanding that section, by notice in writing to the Authority at any time before 1 July 1987 or such later date as the Authority may allow, elect to contribute to the Fund under Part 2A.

(2) Every election under subsection (1) shall take effect on and from 1 January 1987 and the contributions payable by any contributor who makes such an

election and the benefits payable in respect of contributions by that contributor shall be calculated accordingly.

(3) Any person who, on or after 1 January 1987, is required pursuant to section 50 to become a contributor to the Fund shall become a contributor to the Fund under Part 2A.

(4) Part 2A shall apply in all respects to any person who becomes a contributor to the Fund under this section.

(5) Notwithstanding any other provision of this section, no person shall be entitled to make an election under subsection (1) after 9 June 1995.

Section 50A: inserted, on 25 December 1986, by section 10 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 50A(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 50A(4): replaced, on 9 June 1995, by section 7(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 50A(5): inserted, on 9 June 1995, by section 7(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

50B Members of Niue Public Service and Tokelau Public Service may elect to become contributors under Part 2A

(1) Any permanent officer of the Niue Public Service or the Tokelau Public Service who immediately before 1 August 1990 was a contributor to the Fund under section 50 may, notwithstanding that section, by notice in writing to the Authority at any time before 1 February 1991 or such later date as the Authority may allow, elect to contribute to the Fund under Part 2A.

(2) Every election under subsection (1) shall take effect on and from 1 August 1990 and the contributions payable by any contributor who makes such an election and the benefits payable in respect of contributions by that contributor shall be calculated accordingly.

(3) Any person who, on or after 1 August 1990, is required pursuant to section 50 to become a contributor to the Fund shall become a contributor to the Fund under Part 2A.

(4) Part 2A shall apply in all respects to any person who becomes a contributor to the Fund under this section except that—

(a) section 61R shall not apply; and

(b) any such person who is at any time on leave of absence without salary may make an election as if section 88J applied to that person, and that section shall thereupon apply with all necessary modifications.

(5) Notwithstanding any other provision of this section, no permanent officer of the Niue Public Service shall be entitled to make an election under subsection (1) after 9 June 1995.

(6) Notwithstanding any other provision of this section, no permanent officer of the Tokelau Public Service shall be entitled to make an election under subsection (1) after 21 October 1995.

Section 50B: inserted, on 1 August 1990, by section 7(1) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 50B(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 50B(5): inserted, on 9 June 1995, by section 8(2) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 50B(6): inserted, on 9 June 1995, by section 8(2) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

51 Computation of contributory service

(1) Subject to the provisions of this section, for the purpose of computing the length of contributory service of any employee of the Cook Islands Public Service or the Niue Public Service or the Tokelau Public Service or of the Samoan Public Service, every complete continuous year of service in any of those Services shall be computed as 1 year and a half.

(2) The foregoing provisions of this section shall not apply with respect to any period served by any such employee on or after 1 April 1931, unless after his having served for not less than 9 years in the Cook Islands Public Service or the Niue Public Service or the Tokelau Public Service or the Samoan Public Service, or partly in one of those Services and partly in 1 or more of the other Services, the Authority directs that this section shall so apply.

(2A) The foregoing provisions of this section shall not apply to any period served by any contributor as an employee of either the Cook Islands Public Service or the Niue Public Service or the Tokelau Public Service or the Samoan Public Service after 31 March 1960:

provided that this subsection shall not apply to any contributor who is or has been an employee of the Cook Islands Public Service or the Samoan Public Service on or before that date.

(2B) For the purposes of subsections (1) and (2), the Authority may direct that any period (other than a period of furlough) when the employee has not performed his normal duties in the Cook Islands Public Service or the Niue Public Service or the Tokelau Public Service or the Samoan Public Service be disregarded.

(3) After the death of a contributor who at the date of his or her retirement or death was an employee of the Cook Islands Public Service or the Niue Public Service or the Tokelau Public Service or of the Samoan Public Service, the total annual amount of any annuity payable under section 45 and any children's allowances payable under section 47 shall not exceed the amount of the annual salary on the basis of which the contributor was contributing to the Fund at the date of his or her retirement or death. Where necessary, the amount of the widow's or widower's annuity and of each allowance shall be reduced by the same

proportion so that they do not exceed in the aggregate the maximum amount payable in accordance with this subsection.

(4) In this section the term **Samoan Public Service** means,—

(a) in respect of the period after the termination on 1 January 1962 of the Trusteeship Agreement for the Territory of Western Samoa, the service in any capacity of the Government of Western Samoa or of the Western Samoa Trust Estates Corporation:

(b) in respect of the period before that termination, the Western Samoan Public Service within the meaning of section 2 of the Samoa Amendment Act 1949, and service in any office in which the holder for the time being of the office was deemed under subsection (8) of section 50 to be a permanent officer of the Western Samoan Public Service.

Compare: 1947 No 57 s 45; 1950 No 94 s 10

Section 51(1): amended, on 9 December 1976, pursuant to section 3(8) of the Tokelau Amendment Act 1976 (1976 No 122).

Section 51(1): amended, on 1 January 1969, by section 16(1)(c) of the Tokelau Amendment Act 1967 (1967 No 38).

Section 51(1): amended, on 1 January 1967, by section 733(4)(d) of the Niue Act 1966 (1966 No 38).

Section 51(1): amended, on 1 January 1967, by section 733(4)(e) of the Niue Act 1966 (1966 No 38).

Section 51(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 51(2): amended, on 9 December 1976, pursuant to section 3(8) of the Tokelau Amendment Act 1976 (1976 No 122).

Section 51(2): amended, on 1 January 1969, by section 16(1)(c) of the Tokelau Amendment Act 1967 (1967 No 38).

Section 51(2): amended, on 1 January 1969, by section 16(1)(d) of the Tokelau Amendment Act 1967 (1967 No 38).

Section 51(2): amended, on 1 January 1967, by section 733(4)(d) of the Niue Act 1966 (1966 No 38).

Section 51(2): amended, on 4 October 1957, by section 4 of the Government Superannuation Fund Amendment Act 1957 (1957 No 16).

Section 51(2A): inserted, on 22 October 1959, by section 15 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 51(2A): amended, on 9 December 1976, pursuant to section 3(8) of the Tokelau Amendment Act 1976 (1976 No 122).

Section 51(2A): amended, on 1 January 1969, by section 16(1)(c) of the Tokelau Amendment Act 1967 (1967 No 38).

Section 51(2A): amended, on 1 January 1967, by section 733(4)(d) of the Niue Act 1966 (1966 No 38).

Section 51(2A): amended, on 1 January 1967, by section 733(4)(g) of the Niue Act 1966 (1966 No 38).

Section 51(2B): inserted, on 22 October 1959, by section 15 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 51(2B): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 51(2B): amended, on 9 December 1976, pursuant to section 3(8) of the Tokelau Amendment Act 1976 (1976 No 122).

Section 51(2B): amended, on 1 January 1969, by section 16(1)(c) of the Tokelau Amendment Act 1967 (1967 No 38).

Section 51(2B): amended, on 1 January 1967, by section 733(4)(d) of the Niue Act 1966 (1966 No 38).

Section 51(3): amended, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 51(3): amended, on 9 December 1976, pursuant to section 3(8) of the Tokelau Amendment Act 1976 (1976 No 122).

Section 51(3): amended, on 1 January 1969, by section 16(1)(c) of the Tokelau Amendment Act 1967 (1967 No 38).

Section 51(3): amended, on 1 January 1967, by section 733(4)(d) of the Niue Act 1966 (1966 No 38).

Section 51(3): amended, on 14 December 1962, by section 12(3)(b) of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 51(4): inserted, on 1 December 1961, by section 6(2) of the Government Superannuation Fund Amendment Act 1961 (1961 No 111).

51A Computation of refunds for redundant employees of Niue Public Service

Where the cessation of service at any time after 1 June 1991 of any contributor from the Niue Public Service is compulsory for any reason other than misconduct, section 42 shall apply and be read as if it entitled the contributor to receive a refund of an amount which is the sum of—

(a) the total amount of the contributor's contributions to the Fund (less any sums already received by the contributor from the Fund); and

(b) the total amount paid to the Fund in respect of that contributor by the Niue Government under section 95(2); and

(c) a sum by way of interest on both of the total amounts referred to in paragraphs (a) and (b), computed in the same manner as provided for in section 42(3).

Section 51A: inserted, on 1 July 1992, by section 7 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Education service

52 Contributors entitled to pensions from university

(1) Where any contributor, on retirement from the service of any university in New Zealand or of any university college of agriculture, is entitled to receive a pension or annual allowance under an agreement with the university or university college of agriculture, and is also entitled to a retiring allowance under this Part, he shall not receive both the pension or allowance and the retiring allowance, but the retiring allowance under this Act shall be paid to him and he shall also be entitled to receive so much of the pension or allowance under the agreement as, together with the retiring allowance under this Act, will make up

a total sum equal to the pension or allowance that would have been payable to him under the agreement.

(2) Where any such agreement is still in force the university or university college of agriculture may, for and on behalf of the contributor and notwithstanding anything in any Act, pay his contributions to the Fund out of its ordinary revenue.

Section 52: replaced, on 22 October 1959, by section 16 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 52(1): amended, on 1 November 1976, by section 36(1) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 52(1): amended, on 1 January 1962, pursuant to section 59(2) of the Universities Act 1961 (1961 No 54).

Section 52(2): amended, on 1 January 1962, pursuant to section 59(2) of the Universities Act 1961 (1961 No 54).

52A University contributors entering approved external employment

(1) In this section the term **approved external employment** means employment by a university of a country within the Commonwealth (other than New Zealand), or employment by an organisation constituted in a country within the Commonwealth (other than New Zealand), being an organisation engaged in research or education services and approved by the controlling authority; and includes such period or periods of travelling time as the controlling authority may approve.

(2) Where any contributor who is in the education service under any university or university college of agriculture, and who has been a contributor for a period of not less than 5 years, retires from that service and enters approved external employment, he may, with the approval of the controlling authority, elect in writing—

(a) to continue to contribute to the Fund on the basis set out in subsection (5) after his retirement for a period not exceeding 5 years so long as he remains in approved external employment:

(b) to postpone, for such period or periods while he remains in approved external employment as the controlling authority approves, the acceptance by him of a refund of the contributions made by him to the Fund.

(3) Except with the approval of the Authority,—

(a) every initial election under subsection (2) in respect of any period shall be delivered to the Authority before the retirement of the contributor; and

(b) every subsequent election under subsection (2) which is made by a contributor who has continued to contribute to the Fund in respect of any period of approved external employment shall be delivered to the Authority before the contributor ceases to contribute to the Fund.

(4) The period during which any person continues to contribute to the Fund under this section shall be deemed for the purpose of this Act to be contributory service; and he shall be deemed to receive during that period the salary on the basis of which he was contributing immediately before his retirement.

(5) In respect of his contributory service during the last-mentioned period, every contributor shall pay into the Fund within such time and in such manner as the Authority may allow in that behalf—

(a) the contributions payable by him under this Act; and

(b) the amount by which those contributions are less than the amount certified by the Authority, after receiving advice from an actuary, as the total amount of contributions that would require to be so paid if the contributions provided the total cost of the benefits to which the contributor may become entitled under this Act.

(6) Except with the consent of the Authority, no part of the amount paid by the contributor under paragraph (b) of subsection (5) shall be deemed to form part of his contributions to the Fund.

(7) Where any contributor re-enters the education service immediately following the termination of any period of approved external employment,—

(a) if he continued to contribute to the Fund during that period, he may continue to contribute to the Fund upon his re-entry into the education service:

(b) if an election by him to postpone the acceptance of a refund of the contributions made by him to the Fund continued until the end of that period, that election shall be deemed to extend for a further period of 5 years after the date of his re-entry into the education service:

provided that the contributor may, with the approval of the controlling authority, at any time during that further period, elect in writing to resume contributing to the Fund as from the date of the election or some subsequent date within that further period.

(8) Any period of postponement approved by the controlling authority under subsection (2), and any extension of that period under subsection (7), may be at any time terminated by the contributor by notice in writing addressed to the Authority, and shall terminate in any case where the contributor ceases to be in approved external employment or in the education service. Every such period, and every extension of any such period, during which the contributor is not actually contributing to the Fund, is hereafter in this section referred to as a **period of postponement**.

(9) An election may be made under this section after any second or subsequent retirement from, or re-entry to, the education service, whether or not the period to which the elections relate in the aggregate exceeds 5 years.

(10) If on the termination of any period of postponement the contributor, before he has accepted a retiring allowance or a refund of his contributions, recommences to contribute to the Fund, the period of his contributory service before the commencement of that period of postponement shall be deemed, for the purpose of determining his percentage rate of contribution for the second or subsequent period under section 29, immediately to precede the period of his contributory service after that recommencement and to form part thereof.

(11) The contributor shall be deemed to continue to be a contributor to the Fund during any period of postponement:

provided that no contributions shall be payable by the contributor to the Fund, and no payments shall be made to the contributor for his own benefit out of the Fund in respect of any period of postponement or any part thereof, and no part of any such period shall be regarded as part of the period of his contributory service:

provided also that the provisions of section 36 shall not apply during any period of postponement.

(12) Any contributor to whom section 35 becomes applicable during any period of postponement, or while he is contributing to the Fund under paragraph (a) of subsection (2), shall be entitled to receive from the Fund an annual retiring allowance computed in terms of that section as if he had retired from the Government service on the first date when that section became applicable to him; and he shall not be entitled to continue to contribute to the Fund after that date.

(13) Where any contributor dies during a period of postponement or while the contributor is contributing to the Fund under paragraph (a) of subsection (2), the provisions of sections 45 and 47 shall apply as if the contributor would have become entitled to a retiring allowance if he had retired on the date of his death on the ground of being medically unfit for further duty.

(14) Where any contributor retires, for whatever reason, from approved external employment before section 35 becomes applicable to him, whether or not he is contributing to the Fund under paragraph (a) of subsection (2), if he does not immediately re-enter the education service, section 42 shall apply as if he had retired from the Government service, and the provisions of section 36 shall not apply in any such case.

Section 52A: inserted, on 22 October 1959, by section 17 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 52A(2): amended, on 1 January 1962, by section 59(1) of the Universities Act 1961 (1961 No 54).

Section 52A(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 52A(3)(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 52A(3)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 52A(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 52A(5)(b): amended, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 52A(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 52A(8): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 52A(13): amended, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

52B Contributors to Federated Superannuation Scheme for Universities

(1) Where any person becomes employed in the education service by any university or university college of agriculture and an unencumbered policy under or formerly under the Federated Superannuation Scheme for Universities or any other superannuation scheme for the time being approved by the Governor-General by Order in Council for the purposes of this section is held on his behalf by a university or an organisation approved by the controlling authority, the Minister of Finance is hereby authorised, in respect of a period not exceeding 5 years from the date of the commencement of that employment during which the person pays his own contributions for the keeping up of the policy, to pay during each financial year out of a Crown Bank Account, without further appropriation than this section, to the university or university college of agriculture or to the Secretary to that scheme or to such person as the Minister of Education approves, as the case may be, such amount as he considers is required to pay in that year any employer's subsidy in respect of the unencumbered policy. Any such payment may be so made whether or not any employer's subsidy in respect of the policy or person has been paid in respect of any prior period, and whether or not the periods in the aggregate exceed 5 years.

(2) No person shall be entitled to elect to become a contributor or to contribute to the Fund in respect of any period in respect of which the employer's subsidy under the superannuation scheme has been paid from a Crown Bank Account, but any such period shall rank as contributory service if he has been or becomes a contributor to the Fund—

(a) for the purposes of determining the person's rate of contribution to the Fund; and

(b) in determining any reduction of a retiring allowance relating to a previous period of contributory service that has been surrendered under section 91.

(3) Notwithstanding anything in subsection (11) of section 52A, any period of approved external employment within the meaning of subsection (1) of that

section in respect of which a contributor in the education service under a university or university college of agriculture in New Zealand has contributed for a policy under the superannuation scheme shall rank as contributory service for the purpose of determining whether or not the person is entitled to receive a retiring allowance if the said policy was unencumbered at the date of its maturity or at the date of the contributor's last retirement from the education service, whichever date is the earlier.

(4) The Governor-General may from time to time, by Order in Council,—

(a) approve for the purposes of this section any scheme established to provide superannuation for employees of a university of a country within the Commonwealth (other than New Zealand), or of an organisation constituted in a country within the Commonwealth (other than New Zealand) being an organisation engaged in research or educational service:

(b) declare that this section shall apply to a teacher or group of teachers in the education service as if the teacher or group of teachers was employed by a university in New Zealand.

(5) An order under subsection (4) is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section

Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)
Presentation	The Minister must present it to the House of Representatives, unless it relates exclusively to an individual (in which case a transitional exemption applies under Schedule 1 of the Legislation Act 2019)	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 52B: inserted, on 22 October 1959, by section 17 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 52B(1): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).

Section 52B(1): amended, on 1 January 1962, by section 59(1) of the Universities Act 1961 (1961 No 54).

Section 52B(1): amended, on 1 January 1962, pursuant to section 59(2) of the Universities Act 1961 (1961 No 54).

Section 52B(1): amended, on 25 October 1960, by section 3(1)(a) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 52B(2): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).

Section 52B(2): amended, on 25 October 1960, by section 3(1)(b) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 52B(2)(a): replaced, on 29 March 1985, by section 12(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 52B(2)(b): replaced, on 29 March 1985, by section 12(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 52B(3): amended, on 29 March 1985, by section 12(2) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 52B(3): amended, on 1 January 1962, pursuant to section 59(2) of the Universities Act 1961 (1961 No 54).

Section 52B(3): amended, on 25 October 1960, by section 3(1)(b) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 52B(4): inserted, on 25 October 1960, by section 3(2) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 52B(4)(b): amended, on 1 November 1976, by section 36(1) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 52B(5): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

53 Teachers in endowed colleges or schools

Subject to the consent of the Authority in each case, service as a teacher in any endowed college or school (whether before or after the commencement of this Act) shall for the purposes of this Part be deemed to be employment in the education service in the case of every person who immediately before the date of his appointment as such teacher was a contributor to the Fund or to any superannuation fund abolished by the Superannuation Act 1947.

Compare: 1947 No 57 s 50

Section 53: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

54 Teachers and education administrators serving in Pacific area

(1) Subject to the consent of the Authority in each case, service (whether before or after the passing of this section) as a teacher or an education administrator in any country or territory within the area of the Pacific, being a country or territory for which the New Zealand Government undertakes to recruit teachers or education administrators, shall, for the purposes of this Part, be deemed to be employment in the education service in the case of every person who, immediately before the date on which his service there commenced, was a contributor to the Fund or to any superannuation fund abolished by the Superannuation Act 1947.

(2) For the purposes of this section the term **education administrator** means an officer responsible for the planning or the control of an education service.

Section 54: replaced, on 24 November 1967, by section 6(1) of the Government Superannuation Fund Amendment Act 1967 (1967 No 141).

Section 54(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Employees of service organisations

55 Employees of service organisations

Subject to the consent of the Authority in each case, service as a full-time employee of any service organisation (whether before or after the commence-

ment of this Act) shall for the purposes of this Part be deemed to be employment in the appropriate department of the Government service in the case of every person who immediately before the date of his appointment as such employee was a contributor to the Fund or to any superannuation fund abolished by the Superannuation Act 1947.

Compare: 1947 No 57 s 52

Section 55: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Allowances

56 Allowances may be declared to be salary

[Repealed]

Section 56: repealed, on 29 March 1985, by section 22(3) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

57 Refund of contributions on allowances no longer included in salary

[Repealed]

Section 57: repealed, on 29 March 1985, by section 22(3) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

58 Value of benefits for house, board, or lodging may be added to salary

(1) *[Repealed]*

(2) Where, in respect of any period after the commencement of this Act, any contributor enjoys, whether free of charge or otherwise, a concession or benefit in respect of his employment by way of board or lodging for himself or his family, or by the use of a house, or by way of an allowance instead of being so provided with board or lodging or the use of a house, the contributor may, with the approval of the Authority and upon or subject to such conditions as the Authority may impose, elect to contribute in respect of the value of that concession or benefit (as determined by the Authority) as if it were part of his salary:

provided that this subsection shall not apply with respect to a lodging allowance paid to any contributor by reason of his being stationed away from his home:

provided also that every contributor who on 31 March 1957 was contributing in respect of the value of any concession or benefit under section 55 of the Superannuation Act 1947 shall be deemed to have made an election under this subsection to contribute in respect of the value of that concession or benefit.

(3) Every decision of the Authority under this section shall be final and conclusive.

(4) Where an election is made under this section, the Authority may direct that arrears of contributions in respect of any period during which the concession or benefit has been enjoyed by the contributor (whether before or after the commencement of this Act) shall be paid by him, together with compound interest

thereon computed with yearly rests at such rate as the Authority determines, within such time and in such manner as the Authority may in any case allow.

(5) So long as any person who makes an election under this section continues to be a contributor to the Fund and to enjoy the concession or benefit he shall not be permitted to discontinue his contributions in respect of the concession or benefit.

(6) Section 89C shall not apply with respect to any concession or benefit under this section or under section 55 of the Superannuation Act 1947.

Compare: 1947 No 57 s 55; 1948 No 79 s 13; 1950 No 94 s 12

Section 58(1): repealed, on 1 October 1995, by section 9(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 58(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 58(2): amended, on 1 October 1995, by section 9(2) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 58(2): amended, on 1 October 1995, by section 9(3) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 58(2) second proviso: inserted, on 22 October 1959, by section 18 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 58(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 58(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 58(6): amended, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Miscellaneous provisions

59 Computation of salaries of overseas representatives and their officers

Where any head of mission or head of post within the meaning of the Foreign Affairs Act 1988, or any person assigned or reassigned under section 6 of that Act to service overseas, is a contributor to the Fund, his or her salary for the purposes of this Part in respect of any period shall be deemed to be such part of his or her total remuneration (including any allowances and the value of any benefits) as is determined from time to time by the Authority.

Section 59: replaced, on 1 October 1995, by section 10 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 59: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

60 Contributions to Fund may be applied in restitution of public money misappropriated by contributor

(1) Where any contributor to the Fund has, whether before or after the commencement of this Act, been convicted in New Zealand or elsewhere on a charge of theft or misappropriation of any public money or public stores, the Minister of

Finance may, by writing under his hand, direct that any money standing to the credit of the contributor in the Fund shall from time to time be applied in whole or in part towards the maintenance of the spouse or partner and children of the contributor or towards the maintenance of any other person for whose benefit a maintenance order under the Family Proceedings Act 1980 could be made against the contributor.

(2) If the Minister is satisfied that any such money is not required for any of the aforesaid purposes, he may direct that it be applied in whole or in part in restitution of the amount or value of the money or stores misappropriated or stolen.

(3) Every direction under this section shall be given effect to, notwithstanding anything to the contrary in section 92.

Compare: 1947 No 57 s 57

Section 60(1): amended, on 26 April 2005, by section 8 of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 60(1): amended, on 1 October 1981, pursuant to section 189(3) of the Family Proceedings Act 1980 (1980 No 94).

60A Reactivation of contributory service

(1) If at any time after 31 March 1975 and while any contributor is living and under the age of 50 years he ceases to be eligible to contribute to the Fund in accordance with the provisions of this Act before he becomes entitled to a retiring allowance, he may (in addition to any other course available to him) elect to leave all his contributions in the Fund on a contingent basis.

(2) Where a contributor so elects, he may, at any time thereafter, elect to uplift the amount so left by him in the Fund.

(3) In any case where a contributor has ceased to be eligible to contribute to the Fund and has left his contributions in the Fund,—

(a) if at the time when he attains the age of 50 years or at the sooner expiration of the period of 15 years from the time when he ceased to be a contributor to the Fund or of such shorter period as the Authority may determine he has not again become a contributor to the Fund, the amount so left by him in the Fund shall be refunded to him:

(b) if he again becomes a contributor to the Fund while he is under the age of 50 years and before the expiration of the said 15 years or the said shorter period, his contributions shall not be refunded to him, and his previous period of contributory service shall be reactivated and count as continuous contributory service for the purpose of calculating benefits under this Act, but shall be discounted in the following manner:

(i) a discount of 1.25% for each complete year of the period of his ineligibility for which he has a corresponding period of contributory service that will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect

of any fraction of a year of ineligibility for which he has a corresponding period of such contributory service:

(ii) a discount of 2.25% for each complete year of the period of his ineligibility that is in excess of his period of contributory service that will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect of any fraction of a year of ineligibility for which he has no corresponding period of such contributory service.

(4) Any such period of discounted contributory service shall be deemed to precede immediately the date on which the person again became a contributor to the Fund; and the contributor's rate of contributions to the Fund after he again becomes a contributor thereto shall be determined according to his age at the date when his period of discounted contributory service is deemed to commence.

(5) Notwithstanding anything expressed or implied in the foregoing provisions of this section,—

(a) during any period when contributions of any former contributor are held in the Fund pursuant to the exercise of the option conferred by subsection (1) and while the former contributor is not eligible to contribute to the Fund, there shall be no liability for payment from the Fund of any allowance or annuity whatsoever in respect of those contributions:

(b) if during any such period the former contributor becomes medically unfit for further duty or dies, the amount left by him in the Fund shall be refunded to him or to his legal personal representative.

(6) A contributor shall not be entitled to elect pursuant to any of the provisions of sections 23 and 24 to contribute to the Fund in respect of any period that is for the time being excluded in accordance with the provisions of this section.

Section 60A: inserted (with effect on 1 April 1975), on 1 November 1976, by section 10 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 60A(3)(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 60A(3)(a): amended, on 1 April 1991, by section 80 of the National Provident Fund Restructuring Act 1990 (1990 No 126).

Section 60A(3)(b)(i): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 60A(3)(b)(ii): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

61 Power to postpone superannuation rights of members of Parliament

(1) Where any contributor to the Fund or to any superannuation fund abolished by the Superannuation Act 1947 has retired from the Government service for the purpose of becoming a candidate for a seat in the House of Representatives or by reason of the fact that he has become a member of Parliament he may

elect to postpone the acceptance by him of a refund of the contributions made by him to the Fund or the other benefits to which he may be entitled from the Fund and the making of any election which he may be entitled to make in respect of those benefits.

(2) This section shall apply whether the contributor retired before or after the commencement of this Act, or before or after he is entitled to a retiring allowance, and whether his retirement was voluntary or pursuant to any Act or otherwise.

(3) The period of postponement shall expire not later than 13 months after the contributor ceases to be a member of Parliament or (in the case of an unsuccessful candidate at any election who was not a member at the time of the election) shall expire not later than 3 months after the date of the election. The period may be at any time terminated by the contributor by notice in writing addressed to the Authority. The period shall be deemed to commence from the date of the contributor's retirement and is in this section referred to as the **period of postponement**.

(4) If the contributor is during the period of postponement appointed (whether permanently or temporarily) to the Government service and, during or after the period of postponement but before he has accepted a retiring allowance or a refund of his contributions, becomes a contributor to the Fund as from the date of that appointment, the period of his contributory service after that appointment shall for the purposes of this Part be deemed to be continuous with the period of his contributory service before his retirement.

(5) The contributor shall be deemed to continue to be a contributor to the Fund during the period of postponement:

provided that no contributions shall be payable by the contributor to the Fund, and no payments shall be made to the contributor for his own benefit out of the Fund, in respect of the period of postponement or any part thereof, and no part of that period shall be regarded as part of the period of his contributory service.

(6) Notwithstanding the provisions of subsections (4) and (5), where the contributor has resumed employment in the Government service, he may, with the consent of the Authority, elect to contribute to the Fund in respect of the period during which he was a member of Parliament; and if he does so that period shall be regarded as part of his contributory service.

(7) Where any contributor ceases to be a member of Parliament during the period of postponement, and at the time when he ceases to be a member of Parliament or thereafter during the period of postponement he is or becomes medically unfit for further duty within the meaning of subsection (4) of section 36, he shall be entitled to receive from the Fund an annual retiring allowance computed as provided in section 35.

(8) The provisions of subsections (2), (2A), (3), and (5) of section 36 shall apply as if any retiring allowance payable under this section were payable under the said section 36.

(9) Where any contributor dies during the period of postponement, the provisions of sections 45 and 47 shall apply as if the contributor's death had occurred immediately before his retirement.

Compare: 1947 No 57 s 58

Section 61(1): amended, on 25 October 1960, by section 2(1)(a) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 61(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61(3): amended, on 25 October 1960, by section 2(1)(b) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 61(3): amended, on 25 October 1960, by section 2(1)(c) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 61(3): amended, on 25 October 1960, by section 2(1)(d) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 61(6): inserted, on 22 October 1959, by section 19 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 61(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61(7): inserted, on 25 October 1960, by section 2(2) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 61(8): inserted, on 25 October 1960, by section 2(2) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 61(9): inserted, on 25 October 1960, by section 2(2) of the Government Superannuation Fund Amendment Act 1960 (1960 No 90).

Section 61(9): amended, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Part 2A
New Government service superannuation scheme

Part 2A: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Eligibility and contributions

Heading: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

61A Election to become contributor under this Part

(1) Subject to this section, any person who is employed in the Government service, and is not for the time being a contributor to the Fund or required to contribute under any other Part of this Act, may elect to become a contributor to the Fund under this Part.

(1A) No person shall be entitled to make any election under subsection (1) after 30 June 1992.

(1B) *[Repealed]*

(2) Subject to subsection (3), every election under subsection (1) shall take effect from—

(a) the date of the election; or

(b) the commencement of, or any date during, the contributor's period of continuous Government service immediately preceding the date of the election—

at the option of the contributor.

(3) No election under subsection (1) shall have effect in respect of any period of Government service before 1 May 1985.

(4) Except with the consent of the Authority, and subject to such conditions as it thinks fit, no election may be made under subsection (1) by any person—

(a) who is not a permanent full-time employee in the Government service; or

(b) in respect of any period during which the contributor was not a permanent full-time employee in the Government service; or

(c) whose permanent full-time employment in the Government service commences before the contributor attains the age of 50 years and who has not made the election under subsection (1) in respect of that service before the contributor attains that age or within 6 months after the commencement of that service, whichever is the later; or

(d) whose permanent full-time employment in the Government service commences after the contributor attains the age of 50 years, unless the election under subsection (1) in respect of that service is made within 6 months after the commencement of that service; or

(e) who has previously made more than 1 election under section 61R(1); or

(f) who has ceased to be a contributor to the Fund by virtue of section 92G(1).

Section 61A: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61A(1A): inserted, on 30 June 1991, by section 2(1) of the Government Superannuation Fund Amendment Act (No 2) 1991 (1991 No 59).

Section 61A(1B): repealed, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 61A(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

61AA Special provisions in relation to elections made after 30 June 1992

(1) Nothing in section 61A(1A) limits the provisions of section 61E(4).

(2) Nothing in section 61A(1A) prevents any person who is employed in the Government service on or after 1 July 1992 from again electing to become a contributor to the Fund under this Part if—

(a) that person was a contributor to the Fund under this Part in respect of a period of Government service that took place before 1 July 1992; and

(b) that person's contributions under this Part in respect of his or her previous period of Government service have remained, as a result of an election made by that person under section 61R(1)(c), in the Fund throughout the period between the date on which that person's election under section 61R(1)(c) took effect and the date on which that person again elects to become a contributor to the Fund under Part 2A.

(3) Nothing in section 61A(1A) prevents any person who resumes employment in the Government service on or after 1 July 1992 from again electing to become a contributor to the Fund under this Part if—

(a) that person was a contributor to the Fund under this Part in respect of a period of Government service that took place before 1 July 1992; and

(b) that person's contributions under this Part in respect of his or her previous period of Government service have remained, as a result of an election made by that person under section 61S(1)(b), in the Fund throughout the period between that person's 2 periods of Government service.

Section 61AA: inserted, on 1 July 1992, by section 8 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

61B Rate of contribution

(1) The contribution to be made by a contributor who has made an election under section 61A(1) shall be 6.5% of the contributor's salary, and shall be deducted from the salary and paid to the Fund as the salary becomes payable from time to time.

(2) *[Repealed]*

Section 61B: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61B(1): amended, on 1 July 2004, by section 3(a) of the Government Superannuation Fund Amendment Act (No 2) 2003 (2003 No 75).

Section 61B(2): repealed, on 1 July 2004, by section 3(b) of the Government Superannuation Fund Amendment Act (No 2) 2003 (2003 No 75).

61C Contributor may elect to contribute in respect of prior service

(1) Subject to subsection (2), where any contributor under this Part has service in the Government service that is not at present included in his contributory service, the contributor may elect to contribute to the Fund under this Part in respect of that service.

(2) Except with the consent of the Authority, and subject to such conditions as it thinks fit, including payment of contributions at such rate or rates as may be determined by the Authority, no election may be made under subsection (1) by any person—

(a) who is not a permanent full-time employee in the Government service; or

(b) in respect of any period during which the contributor was not a permanent full-time employee in the Government service; or

(c) who has attained the age of 50 years.

(3) Where any contributor under this Part was, at the time of becoming a contributor under this Part, a contributor under section 30, the contributor may elect to contribute in respect of the service to which that section applies at the standard rate of contribution within the meaning of that section and, where such an election is made, paragraphs (a) and (b) of section 30(6) shall apply in respect of the contributor and his contributions.

(4) Without limiting the power of the Authority to require greater contributions in any case to which subsection (2) applies, where a contributor makes an election to contribute under this section, the contributor shall pay contributions in respect of the period to which the election relates at the appropriate rate under this Part—

(a) on the salary received by the contributor in respect of that period; or

(b) as if the contributor received salary in respect of that period at the rate of salary payable to the contributor at the date of the election—

whichever is the greater.

Section 61C: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61C(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61C(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

61D Continuity of service for the purposes of this Part

Where the Government service of any person has been interrupted it shall, for the purposes of this Part, to the extent that the Authority so determines, and subject to such conditions including payment of contributions at such rate or rates as it thinks fit, be deemed not to be interrupted.

Section 61D: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61D: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Application of this Part to contributors under Part 2

Heading: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

61E Contributors under Part 2 may become contributors under this Part

(1) Any person who, immediately before 1 May 1985, is a contributor under Part 2 and is not required to remain a contributor under that Part may elect to contribute to the Fund under this Part.

(2) Any person who immediately before 1 May 1985 is a contributor under Part 2 may, at any time before 1 November 1985, notify the Authority that the contributor elects that this Part shall not apply to the contributor, and that Part 2 shall continue to apply in respect of the contributor.

(3) Any person who, immediately before 1 May 1985, is a contributor under Part 2 and has not made an election under subsection (1) or subsection (2) before 1 November 1985, shall, if the person remains a contributor under Part 2 on that date, be deemed to have elected to contribute to the Fund under this Part.

(4) The Authority may, in any case or class of cases,—

(a) allow any person to make an election under subsection (2) at any time after 1 November 1985, notwithstanding that the person has or is deemed to have elected to contribute to the Fund under this Part; and every such person shall pay to the Fund, within such period as the Authority may determine, the difference (if any) between the person's contributions under this Part and the contributions the person would have been liable to pay if the person had remained a contributor under Part 2:

(aa) allow any person who has made an election under subsection (2) to revoke that election and make an election under subsection (1):

(b) determine that subsections (1) and (2) shall apply to persons who are contributors to the Fund under Part 2 but were not paying contributions under that Part immediately before 1 May 1985, and determine the period within which any such person may make any election under those subsections.

(5) Every election made under subsection (1) or deemed to have been made under subsection (3) shall take effect on and from 1 May 1985, and the contributions payable by the contributors who make or are deemed to have made such elections and the benefits payable in respect of contributions by such contributors shall be calculated accordingly.

(5A) Subsection (5) is subject, in the case of persons to whom section 30 (variable percentage scheme) applies, to section 30(5) and (6) and section 61P.

(6) Where any contributor has at any time made an election of postponement under section 61(1), and the period of postponement has not expired or been terminated, the contributor may elect to become a contributor under this Part at

any time during the period of postponement, and shall thereupon be deemed to be a contributor under this Part.

(7) Where any contributor has made an election under subsection (6),—

(a) the contributor shall not be liable or entitled to pay any contributions under this Part until the contributor again becomes employed in the Government service; and

(b) any period for which contributions are not payable by virtue of paragraph (a) shall not constitute contributory service for the purposes of this Act.

Section 61E: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61E(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61E(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61E(4)(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61E(4)(aa): inserted, on 25 December 1986, by section 11 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 61E(5A): inserted, on 2 October 2001, by section 12 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

61F Rate of contributions by former contributors under Part 2

(1) The contribution to be made by a contributor under this Part who made, or is deemed to have made, an election under section 61E to contribute to the Fund under this Part is 6.5% of the contributor's salary.

(2) For the purposes of this section, where any contributor who makes or is deemed to have made an election under section 61E to contribute to the Fund under this Part was, by virtue of section 27 or section 61, not contributing to the Fund immediately before 1 May 1985, the provision of section 29(1)(a) under which the contributor last contributed shall be deemed to be the provision under which the contributor was contributing immediately before that date.

(3) For the purposes of this section, where any contributor who makes or is deemed to have made an election under section 61E to contribute to the Fund under this Part—

(a) elected before 1 May 1985 under section 60A to leave all the contributor's contributions in the Fund on a contingent basis; and

(b) becomes a contributor to the Fund again before uplifting those contributions under that section,—

the provision of section 29(1)(a) under which the contributor would have contributed had the contributor been entitled to elect to contribute under Part 2 shall be determined by the operation of section 60A(4), and the contributor

shall be deemed to be contributing under that provision immediately before 1 May 1985.

Section 61F: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61F(1): replaced, on 1 July 2004, by section 4 of the Government Superannuation Fund Amendment Act (No 2) 2003 (2003 No 75).

61G Contribution rates where contributor under Part 2 was also contributing in respect of previous service

[Repealed]

Section 61G: repealed, on 1 July 2004, by section 5 of the Government Superannuation Fund Amendment Act (No 2) 2003 (2003 No 75).

61H Effect of contributions in respect of period before person becomes contributor

[Repealed]

Section 61H: repealed, on 1 July 2004, by section 5 of the Government Superannuation Fund Amendment Act (No 2) 2003 (2003 No 75).

Benefits and withdrawal rights

Heading: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

61I Entitlement to retiring allowance

(1) Every contributor to whom this section applies who ceases to be employed in the Government service shall, subject to this Part, thereafter be entitled to receive an annual retiring allowance calculated under section 61L.

(2) This section applies to all contributors under this Part who have attained the age of 60 years.

(3) This section also applies to all contributors under this Part—

(a) who have made an election under section 61S(1)(d) to receive a retiring allowance; or

(b) who have made an initial election under section 61S(1)(d) and who die before making the further election provided for in that paragraph or before the date specified in that further election.

(4) This section also applies to all contributors under this Part—

(a) who have attained the age of 50 years; and

(b) who have completed not less than 10 years' contributory service; and

(c) who have agreed in writing that this section should apply to them; and

(d) whose controlling authority has agreed in writing that this section should apply to them.

Section 61I: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

61J Retiring allowance of contributor who has been contributing since before 1946

(1) Every contributor to whom this section applies shall be entitled to receive an annual retiring allowance calculated under section 61L(1) as if the contributor had attained the age of 60 years on the date on which the contributor ceased Government service.

(2) This section applies to all contributors under this Part who have been employed in the Government service continuously from a date before 1 January 1946, or whose period of contributory service commenced before 1 January 1946 and is of not less than 40 years' duration.

Section 61J: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

61K Retiring allowance where contributor medically unfit

(1) Every contributor who, before becoming entitled under section 61I(2) to receive a retiring allowance, ceases Government service with the consent of the controlling authority on the ground of medical unfitness for further duty shall, subject to this Part, thereafter be entitled to receive an annual retiring allowance calculated under section 61L(1).

(2) The Authority may from time to time suspend, reduce, or cancel any retiring allowance payable under this section to any contributor who has not attained the age of 60 years if—

(a) the contributor resumes employment, whether in the Government service or elsewhere, or becomes gainfully self-employed; or

(b) the contributor has ceased to be medically unfit for further duty, and fails to accept any employment offered by a controlling authority that is considered by the Authority to be suitable and reasonable for the contributor; or

(c) the Authority is satisfied that the degree of disability of the contributor is not sufficient to justify the payment of part or all of the allowance; or

(d) the contributor fails without sufficient justification to submit himself for medical examination when and as often as required by the Authority; or

(e) the Authority does not know the present whereabouts of the contributor, or whether the contributor is alive or dead.

(3) Any suspension, reduction, or cancellation of a retiring allowance under subsection (2) shall cease when the contributor attains the age of 60 years.

(4) For the purposes of this section, a contributor shall be considered to be medically unfit for duty if, on the certificate of at least 2 medical practitioners approved by the Authority, it is established to the satisfaction of the Authority that, by reason of physical or mental disability, the contributor is and is likely to remain substantially unable to perform any duties which the controlling

authority and the Authority consider are suitable and reasonable for the contributor.

(5) Any decision of the Authority under subsection (2) to suspend, reduce, or cancel a retiring allowance shall be disregarded for the purposes of sections 61N, 61O, and 61Q.

(6) This section shall apply to all persons who have elected that section 61R(1)(c) shall apply in respect of them and their contributions as if they were contributors.

Section 61K: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61K(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61K(2)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61K(2)(c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61K(2)(d): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61K(2)(e): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61K(4): amended, on 18 September 2004, by section 175(1) of the Health Practitioners Competence Assurance Act 2003 (2003 No 48).

Section 61K(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61K(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61K(6): amended, on 1 July 1991, by section 9(3) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

61L Computation of retiring allowance

(1) The retiring allowance of every contributor to the Fund who is entitled under section 61I, section 61J, or section 61K to receive a retiring allowance shall be the pension percentage of the contributor's final average earnings.

(1A) For the purposes of subsection (1),—

appropriate percentage means 1.5%—

(a) plus 0.002% in respect of every month or part of a month before the retirement during which the contributor is over the age of 60 years but under the age of 65 years; or

(b) less, in the case of a retiring allowance to which the contributor is entitled under subsection (3) or subsection (4) of section 61I,—

(i) 0.004% in respect of every month or part of a month after the date of retirement during which the contributor is of or over the age of 55 years but under the age of 60 years; and

(ii) 0.002% in respect of every month or part of a month after the date of retirement during which the contributor is under the age of 55 years

pension percentage means the percentage calculated in accordance with the following formula:

$$P \times (0.7 + (0.014 \times t))$$

where—

P is the appropriate percentage multiplied by the number of years (including fractions of a year) of contributory service:

t is the number, if any, of years (including fractions of a year) by which the date on which the retiring allowance commences to be payable precedes 1 October 1999.

(2) *[Repealed]*

(3) Where a contributor's contributory service includes employment otherwise than on a full-time basis the length of the contributory service shall, for the purposes of this section, be reduced to the extent that the Authority considers appropriate in the circumstances.

(4) A contributor who is entitled under section 61I(4) to receive a retiring allowance may elect to increase the amount of that retiring allowance to the amount that would have been payable if the contributor had retired at an age stated in the election and not exceeding 65 years subject to—

(a) the contributor making the election before attaining the age of 60; and

(b) the contributor complying with any terms and conditions set by the Authority, including making any payments into the Fund that the Authority thinks fit to impose for the purpose of funding the increased benefit which will result from the election; and

(c) the maximum amount of the retiring allowance being the amount calculated under subsection (1) as if the contributor had retired at the age stated in the election.

(5) *[Repealed]*

(6) For the purposes of this section—

earnings means the salary on which a contributor paid contributions to the Fund, whether or not the contributor actually receives that salary and, in the case of a contributor whose contributory service has not been on a full-time basis at any time, shall include the earnings on which the contributor would have paid contributions if the contributory service had been on a full-time basis

final average earnings means—

(a) the final average earnings of a contributor computed in accordance with the following formula:

$$FAE = \{[E1 \times (P5 \div P1)] + [E2 \times (P5 \div P2)] + [E3 \times (P5 \div P3)] + [E4 \times (P5 \div P4)] + E5\} \div 5$$

where—

FAE is the final average earnings:

E5 is the earnings of the contributor in respect of the 12 months ending with the day before the day on which the contributor is entitled to receive a retiring allowance:

E4 is the earnings of the contributor in respect of the 12 months immediately before E5:

E3 is the earnings of the contributor in respect of the 12 months immediately before E4:

E2 is the earnings of the contributor in respect of the 12 months immediately before E3:

E1 is the earnings of the contributor in respect of the 12 months immediately before E2:

P5 is the index number of the Consumers Price Index for the second quarter preceding the quarter in which the contributor retires:

P4 is the index number of the Consumers Price Index for the quarter that occurred 4 quarters before the quarter from which P5 is derived:

P3 is the index number of the Consumers Price Index for the quarter that occurred 4 quarters before the quarter from which P4 is derived:

P2 is the index number of the Consumers Price Index for the quarter that occurred 4 quarters before the quarter from which P3 is derived:

P1 is the index number of the Consumers Price Index for the quarter that occurred 4 quarters before the quarter from which P2 is derived; or

(b) the earnings of the contributor in respect of the 12 months ending with the day before the day on which the contributor is entitled to receive a retiring allowance—

whichever is the lesser.

(7) Notwithstanding subsection (6), where a contributor's contributory service has not been continuous during the 5 years immediately before the day on which the contributor becomes entitled to receive a retiring allowance, and the contributor has paid contributions in respect of all or part of the period of 12 months immediately before that day, the contributor's final average earnings shall comprise—

(a) the contributor's final average earnings as determined under paragraph (a) of the definition of the term final average earnings in subsection (6); and

(b) one-fifth of the contributor's earnings before that 5 year period for a period equal to the period of interruption of the contributory service, as adjusted by the Authority, which shall make the adjustments having regard to the formula set out in subsection (6) for the adjustment of earnings by reference to appropriate quarters of the index number of the Consumers Price Index—

but shall not exceed the earnings of the contributor during the 12 months immediately before the day on which the contributor is entitled to receive a retiring allowance, increased to an annual basis in any case where the contributor did not pay contributions in respect of the whole of that period.

(8) Notwithstanding subsection (6), where a contributor's contributory service has not been continuous during the 5 years immediately before the day on which the contributor becomes entitled to receive a retiring allowance, and the contributor has not paid contributions in respect of any part of the 12 months immediately preceding that day, the contributor's final average earnings shall comprise—

(a) the contributor's final average earnings as determined under paragraph (a) of the definition of the term final average earnings in subsection (6); and

(b) one-fifth of the contributor's earnings before that 5 year period for a period equal to the period of interruption of the contributory service as adjusted by the Authority, which shall make the adjustments having regard to the formula set out in subsection (6) for the adjustment of earnings by reference to appropriate quarters of the index number of the Consumers Price Index,—

but shall not in any event exceed the earnings of the contributor during the 12 months immediately before the day on which the last interruption to the contributor's contributory service commenced, increased to an annual basis in any case where the contributor did not pay contributions in respect of the whole of that period; and further increased by the percentage (if any) as certified by the Government Statistician by which the index number of the Consumers Price Index for the quarter which immediately precedes the date upon which the retiring allowance is first to be paid exceeds the index number for the quarter immediately following the date on which contributions were last paid.

(9) Where a contributor's contributory service is less than 5 years, the formula in subsection (6)(a) shall apply as if the expression "÷ 5" were omitted and the expression "× a/b" were substituted; and in any such case "a" shall be 365 and "b" shall be the number of days of the contributor's contributory service.

Section 61L: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61L(1): replaced, on 1 April 1990, by section 13(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 61L(1A): inserted, on 1 April 1990, by section 13(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 61L(2): repealed, on 25 December 1986, by section 12(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 61L(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61L(3): amended, on 1 April 1990, by section 13(2) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 61L(4): replaced, on 2 October 2001, by section 13 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61L(5): repealed, on 1 April 1988, by section 12(2) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61L(6) **appropriate percentage**: repealed, on 1 April 1990, by section 13(3) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 61L(6) **final average earnings** paragraph (a): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 61L(7)(b): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 61L(7)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61L(8): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 61L(8)(b): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 61L(8)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61L(9): inserted, on 25 December 1986, by section 12(3) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

61M Benefits where contributor under this Part dies before becoming entitled to retiring allowance and leaves spouse or partner

(1) Where any contributor under this Part dies before becoming entitled to a retiring allowance and leaves a spouse or partner, there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(a) a lump sum being—

(i) 1 year's salary of the contributor calculated at the rate of salary payable to the contributor when the contributor was last a contributor to the Fund; or

(ii) a refund of the contributor's contributions to the Fund including interest, as if the contributor had ceased Government service on the date of the contributor's death and made an election under section 61S(1)(a)—

whichever is the greater, and the spouse or partner shall have no further claim against the Fund; or

(b) both—

(i) a lump sum, being not more than 80% of the maximum sum that the contributor could have elected to receive under section 91 had the contributor retired on the date of the contributor's death on the ground of medical unfitness for further duty and had the contributor been entitled to make an election under section 91 at the date of the contributor's death; and

(ii) an annuity at one-half of the rate of the retiring allowance to which the deceased contributor would have been entitled if the contributor had retired on the date of the contributor's death on the ground of medical unfitness for further duty, reduced by the same proportion as the proportion of the retiring allowance which the contributor would have had to surrender under section 91 for the purpose of providing a lump sum equal to that payable under subparagraph (i).

(2) Every election under subsection (1) shall be made in writing delivered to the Authority, and shall not be capable of revocation or variation after the first payment from the Fund in accordance with the election is accepted by the spouse or partner.

(3) The entitlement of any spouse or partner to any lump sum or annuity under this section shall not be affected by any change in the relationship status of that spouse or partner.

Section 61M: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61M heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61M(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61M(1)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61M(1)(b): replaced, on 1 April 1988, by section 8 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61M(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61M(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61M(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61M(3): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

61N Benefits where contributor under this Part dies after becoming entitled to retiring allowance and leaves spouse or partner

(1) Where any contributor under this Part dies after becoming entitled to a retiring allowance and leaves a spouse or partner who last became the spouse or partner of the contributor before the contributor became entitled to a retiring allowance, there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(a) the amount that the contributor would have been entitled to receive if the contributor had made an election under section 61S(1)(a) on the date from which the first payment of the retiring allowance was payable, less any amounts received by the contributor from the Fund; or

(b) an annuity at one-half of the rate of the retiring allowance to which the deceased contributor was entitled at the date of the contributor's death disregarding the effect of any election made under section 40 or section 48 (as applied by section 61T(2)).

(2) Where any contributor under this Part dies after becoming entitled to a retiring allowance and leaves a spouse or partner who last became the spouse or partner of the contributor after the contributor became entitled to a retiring allowance, there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(a) the amount that the contributor would have been entitled to receive if the contributor had made an election under section 61S(1)(a) on the date from which the first payment of the retiring allowance was payable, less any amounts received by the contributor from the Fund; or

(b) an annuity being the appropriate proportion of the retiring allowance to which the deceased contributor was entitled at the date of the contributor's death, disregarding the effect of any election made under section 40 or section 48 (as applied by section 61T(2)), which shall be—

(i) 10% of that allowance where the contributor dies less than 2 years after the spouse or partner last became the spouse or partner of the contributor:

(ii) 20% of that allowance where the contributor dies 2 or more years but less than 3 years after the spouse or partner last became the spouse or partner of the contributor:

(iii) 30% of that allowance where the contributor dies 3 or more years but less than 4 years after the spouse or partner last became the spouse or partner of the contributor:

(iv) 40% of that allowance where the contributor dies 4 or more years but less than 5 years after the spouse or partner last became the spouse or partner of the contributor:

(v) 50% of that allowance where the contributor dies 5 or more years after the spouse or partner last became the spouse or partner of the contributor.

(3) Every election under subsection (1) or subsection (2) shall be made in writing delivered to the Authority, and shall not be capable of revocation or variation after the first payment from the Fund in accordance with the election is accepted by the spouse or partner.

(4) The entitlement of any spouse or partner to any annuity under this section shall not be affected by any change in the relationship status of that spouse or partner.

Section 61N: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61N heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(2): amended, on 1 April 1988, by section 9(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61N(2)(b): amended, on 1 April 1988, by section 9(2) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61N(2)(b)(i): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(2)(b)(ii): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(2)(b)(iii): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(2)(b)(iv): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(2)(b)(v): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61N(4): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61N(4): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

61O Benefit where contributor under this Part dies without leaving spouse or partner

(1) Where any contributor under this Part dies whether before or after becoming entitled to a retiring allowance and does not leave a spouse or partner, there shall be paid out of the Fund to the contributor's personal representatives in

trust for the persons entitled to receive them under the contributor's will or under the Acts relating to the distribution of intestate estates, as the case may be,—

(a) where the contributor dies before becoming entitled to a retiring allowance, the contributor's contributions to the Fund, including interest, as if the contributor had ceased Government service on the date of the contributor's death and made an election under section 61S(1)(a):

(b) where the contributor dies after becoming entitled to a retiring allowance, the amount that the contributor would have been entitled to receive if the contributor had made an election under section 61S(1)(a) on the date from which the first payment of the retiring allowance was payable, less any amounts received by the contributor from the Fund.

(2) Any money payable out of the Fund under subsection (1) to the personal representatives of a deceased contributor may, if no grant of probate or of letters of administration is obtained within 3 months after the death of the contributor, be paid to Public Trust in trust for the persons beneficially entitled to that money.

Section 61O: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61O heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61O(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61O(2): amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

61P Reduction of allowance or annuity where contributor was a contributor under section 30

(1) Where any contributor who has made or is deemed to have made an election under section 61E to contribute to the Fund under this Part was a contributor under section 30 immediately before 1 May 1985, every allowance or annuity payable to any person by reason of the contributor's contributions to the Fund shall be reduced in respect of contributory service before that date by reducing that contributory service by the proportion by which the actual rate of the contributor's contributions under section 30(2) was less than the contributor's standard rate of contribution within the meaning of that section.

(2) Nothing in subsection (1) shall apply in respect of any allowance payable to a child under section 61Q.

Section 61P: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

61Q Children's allowance

(1) Where any contributor under this Part dies, whether before or after becoming entitled to a retiring allowance, and leaves a child or children under the age of

16 years, there shall be paid out of the Fund to or on behalf of every such child an allowance at the rate calculated under subsection (7) until the child attains the age of 16 years.

(2) Where a child of a deceased contributor under this Part has attained the age of 16 years and would be entitled to an allowance under subsection (1) if that child had not attained that age the Authority may grant or continue an allowance to that child at such rate as the Authority may determine, not exceeding the rate calculated under subsection (7),—

(a) for assisting in the education of that child, up to the end of the calendar year in which the child attains the age of 18 years:

(b) where the child has a physical or mental disability that prevents the child from earning a living, for such period as the Authority thinks fit.

(3) No allowance shall be paid to any child of a deceased contributor under this section if an allowance is already payable to that child under this section as the child of another contributor.

(4) Where an allowance is payable to any child under section 47 and the child becomes entitled to an allowance under this section, the allowance payable under this section shall be paid, and the allowance payable under section 47 shall cease.

(5) Any money payable out of the Fund under this section to or on behalf of a child of a deceased contributor may, at the discretion of the Authority, be either paid to the child directly, or expended by the Authority for the benefit of the child, or paid to Public Trust or any other person to be expended on behalf of the child in such manner as Public Trust or that other person thinks fit.

(6) Any receipt given by an infant or any other person for any money paid under the authority of this section shall be a good discharge to the Authority.

(7) The rate of the allowance payable each financial year to or on behalf of any child under this section shall be—

$$\$1{,}000 \times (A \div B)$$

where—

A is the index number of the Consumers Price Index for the December quarter preceding the financial year in respect of which the allowance is payable:

B is the index number of the Consumers Price Index for the December quarter in the year 1982.

Section 61Q: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61Q(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61Q(2)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61Q(5): amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

Section 61Q(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61Q(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61Q(7): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

61R Right to cease to be contributor

(1) Any contributor under this Part may at any time deliver to the Authority notice in writing of the contributor's intention to cease to be a contributor to the Fund on the expiration of the day on which the notice is received by the Authority. Any such notice shall state whether the contributor—

(a) elects to receive from the Fund a refund without interest of the total amount of the contributor's contributions to the Fund (less any amounts already received by the contributor from the Fund); or

(b) elects, subject to regulations made under section 97, to leave the contributor's contributions in the Fund, and to receive—

(i) a deferred pension; or

(ii) a deferred lump sum,—

in accordance with those regulations; or

(c) if the contributor will not have attained the age of 50 years on the expiration of that period, elects to leave the contributor's contributions in the Fund, subject to the right to elect to take a refund under subsection (5).

(2) *[Repealed]*

(3) *[Repealed]*

(4) The contributor ceases to be a contributor to the Fund on the expiration of the day on which the notice is received by the Authority and, if the contributor elected to take a refund, that refund must be paid pursuant to the election as soon as practicable after that.

(4A) Notwithstanding anything to the contrary in this Act, nothing in this Part shall apply in respect of any period of Government service after the effective date of an election under subsection (1)(b).

(5) Any person who has made an election under subsection (1)(c) may at any time elect to have paid to the person the amount left by the person in the Fund, which shall be paid to the person without interest, except to the extent that the person qualifies under section 61S to have interest paid on part or all of that amount by reason of the person's having ceased Government service.

(6) In any case where a person has left contributions in the Fund under subsection (1)(c) and has not elected to take a refund under subsection (5)—

(a) if, at the time when the person attains the age of 50 years, the person has not again become a contributor to the Fund, the amount so left by the person in the Fund shall be refunded to the person without interest except to the extent that the person qualifies under section 61S to have interest paid on all or part of that amount by reason of the person's having ceased Government service:

(b) if the person again becomes a contributor to the Fund before attaining the age of 50 years, the person's contributions shall not be refunded to the person, and the person's previous record of contributory service shall be reactivated and count as continuous contributory service for the purpose of calculating benefits under this Act, but shall be discounted in the following manner:

(i) a discount of 1.25% for each complete year of the period of the person's ineligibility to be a contributor for which the person has a corresponding period of contributory service that will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect of any fraction of a year of ineligibility for which the person has a corresponding period of such contributory service:

(ii) a discount of 2.25% for each complete year of the period of the person's ineligibility to be a contributor that is in excess of the person's period of contributory service that will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect of any fraction of a year of ineligibility for which the person has no corresponding period of such contributory service.

(7) Any such period of discounted contributory service shall be deemed to precede immediately the date on which the person again became a contributor to the Fund.

(8) While any contributions are held in the Fund under this section on behalf of a person who has ceased to be a contributor and who dies before again becoming a contributor,—

(a) sections 61M and 61Q shall not apply and, if the contributor leaves a spouse or partner, there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(i) a refund of the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period after 1 May 1985 under this Part by 0.25% for every month beginning on or after 1 May 1985 between the date on which the contributor became a contributor under this Part and the date of the contributor's death; or

(ii) an annuity at one-half of the rate of the retiring allowance to which the deceased contributor would have been entitled if the contributor had become entitled to a retiring allowance under section 61I(4) on the date of the contributor's death—

and the entitlement of the spouse or partner to the refund or annuity shall not be affected by any change in the relationship status of that spouse or partner:

(b) sections 61O and 61Q shall not apply and, if the contributor dies without leaving a spouse or partner, there shall be paid out of the Fund to the contributor's personal representatives in trust for the persons entitled to receive them under the contributor's will or under the Acts relating to the distribution of intestate estates, as the case may be, the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period after 1 May 1985 under this Part by 0.25% for every month beginning on or after 1 May 1985 between the date on which the contributor became a contributor under this Part and the date of the contributor's death.

(9) For the purposes of determining the retiring allowance that would have been payable to any person in any case to which subsection (8) applies, the retiring allowance shall be calculated under section 61L as if the person was entitled to a retiring allowance under section 61I(4), except that—

(a) the contributor's final average earnings shall be determined under section 61L as if the date on which the contributor ceased Government service was the date of the contributor's retirement:

(b) the final average earnings shall be increased by the percentage (if any) as certified by the Government Statistician by which the index number of the Consumers Price Index for the quarter which immediately precedes the date upon which the retiring allowance is first to be paid exceeds the index number for the quarter immediately following the date of resignation:

(c) for the purposes of the definition of appropriate percentage in section 61L(1A), the date of the contributor's death shall be treated as the date of the contributor's retirement.

(10) Where any contributions are refunded under this section the refund shall include any amount payable to or in respect of the contributor under section 35(1) of the Government Superannuation Fund Amendment Act 1976.

Section 61R: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61R(1): replaced, on 1 July 1991, by section 9(1) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 61R(1): amended, on 2 October 2001, by section 14(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61R(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61R(1)(b): replaced, on 1 October 1995, by section 11(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 61R(2): repealed, on 1 October 1995, by section 11(2) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 61R(3): repealed, on 2 October 2001, by section 14(2) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61R(4): replaced, on 2 October 2001, by section 14(2) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61R(4A): inserted, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 61R(5): replaced, on 1 July 1991, by section 9(1) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 61R(6): amended, on 1 July 1991, by section 9(4) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 61R(6)(a): amended, on 1 April 1991, by section 80 of the National Provident Fund Restructuring Act 1990 (1990 No 126).

Section 61R(6)(b)(i): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 61R(6)(b)(ii): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 61R(8)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61R(8)(a): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61R(8)(a)(ii): amended, on 1 April 1988, by section 10(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61R(8)(b): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61R(9): amended, on 1 April 1988, by section 10(2) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61R(9)(b): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 61R(9)(c): replaced, on 1 April 1988, by section 10(3) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61R(9)(c): amended, on 1 April 1990, by section 13(4) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

61S Rights and benefits where contributor ceases Government service

(1) Where the Government service of any contributor under this Part ceases for any reason (other than the death of the contributor) the contributor may—

(a) elect to receive a refund of the contributor's contributions to the Fund (less any amounts already received by the contributor from the Fund) increased, in respect of contributions paid in respect of any period after 1 May 1985 under any Part of this Act other than Part 2, Part 3, or Part 6 by 0.25% for every month beginning on or after 1 May 1985 during

which the person was a contributor under any Part of this Act other than Part 2, Part 3, or Part 6:

(b) if the contributor has not attained the age of 50 years, make an election that section 61R(1)(c) shall apply in respect of the contributor and the contributor's contributions:

(c) if the contributor has not less than 10 years' contributory service, elect to have the transfer value of the contributor's contributions as determined in accordance with subsection (6), paid to any retirement scheme (within the meaning of section 6(1) of the Financial Markets Conduct Act 2013) that is nominated by the contributor and approved by the Authority:

(d) if the contributor has not less than 10 years' contributory service, elect, not more than 6 months after the date of the contributor's ceasing to be in Government service or such extended period as the Authority may allow, to leave the contributor's contributions in the Fund on the basis that the contributor may make a further election not sooner than 3 months before the contributor attains the age of 50 years to receive a retiring allowance which shall commence to be payable to the contributor on such date as the contributor may elect being a date on or after the day on which the contributor attains the age of 50 years and shall continue to be payable to the contributor during any period when the contributor is not contributing to the Fund.

(2) Every election under subsection (1) may, subject to subsection (3), be revoked and the contributor may thereupon make an election under any other paragraph of that subsection.

(3) Every election under subsection (1) shall be in writing delivered to the Authority, and shall be irrevocable once any payment has been accepted from the Fund pursuant to the election.

(4) Where a contributor who has made an election under subsection (1)(d) dies before becoming entitled to a retiring allowance either because the contributor has not made the further election provided for in that paragraph or because the contributor dies before a date specified in such an election,—

(a) sections 61M and 61Q shall not apply and, if the contributor leaves a spouse or partner, there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(i) a refund of the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period after 1 May 1985 under this Part by 0.25% for every month beginning on or after 1 May 1985 between the date on which the contributor became a contributor under this Part and the date of the contributor's death; or

(ii) an annuity at one-half of the rate of the retiring allowance to which the deceased contributor would have been entitled if the

contributor had become entitled to a retiring allowance under section 61I(4) on the date of the contributor's death—

and the entitlement of the spouse or partner to the refund or annuity shall not be affected by any change in the relationship status of that spouse or partner:

(b) sections 61O and 61Q shall not apply and, if the contributor dies without leaving a spouse or partner, there shall be paid out of the Fund to the contributor's personal representatives in trust for the persons entitled to receive them under the contributor's will or under the Acts relating to the distribution of intestate estates, as the case may be, the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period after 1 May 1985 under this Part by 0.25% for every month beginning on or after 1 May 1985 between the date on which the contributor became a contributor under this Part and the date of the contributor's death.

(5) Where any contributor who is entitled to make an election under paragraph (a) or paragraph (b) or paragraph (c) of subsection (1) or an initial election under paragraph (d) of that subsection dies before making such an election, there shall be paid out of the Fund to the contributor's personal representatives in trust for the persons entitled to receive them under the contributor's will or the Acts relating to the distribution of intestate estates, as the case may be, the contributor's contributions, including interest, as if the contributor had made an election under subsection (1)(a) on the date of the contributor's death, and no person shall have any claim on the Fund for any allowance or annuity arising from the contributor's contributions to the Fund.

(6) For the purposes of subsection (1)(c), the transfer value of a contributor's contributions shall be—

(a) the amount of the refund that the contributor would be entitled to receive if the contributor made an election under subsection (1)(a), increased by 10% of that amount for every complete year of the contributor's contributory service in excess of 10 years' contributory service, and an appropriate portion of 10% for any part year of such contributory service; or

(b) twice the amount of the refund that the contributor would be entitled to receive if the contributor had made an election under subsection (1)(a)—

whichever is the lesser, and the amount that would be included in any refund of contributions payable to the contributor by virtue of section 35(1) of the Government Superannuation Fund Amendment Act 1976.

(7) For the purposes of determining the retiring allowance payable to a person who has made an election under subsection (1)(d) to receive a retiring allowance, the retiring allowance shall be calculated under section 61L as if the person was entitled to a retiring allowance under section 61I(4), except that—

(a) the contributor's final average earnings shall be determined under section 61L as if the date on which the contributor ceased Government service was the date of the contributor's retirement:

(b) the final average earnings shall be increased by the percentage (if any) as certified by the Government Statistician by which the index number of the Consumers Price Index for the quarter which immediately precedes the date upon which the retiring allowance is first to be paid exceeds the index number for the quarter immediately following the date of resignation:

(c) for the purposes of the definition of appropriate percentage in section 61L(1A), the date upon which the retiring allowance is first to be paid shall be treated as the date of the contributor's retirement.

(8) For the purposes of determining the amount of any refund of contributions payable to or in respect of any contributor under any provision of this section other than subsection (6), the amount of the refund shall include any amount payable to or in respect of the contributor under section 35(1) of the Government Superannuation Fund Amendment Act 1976.

Section 61S: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61S(1)(a): replaced, on 25 December 1986, by section 13 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 61S(1)(b): amended, on 1 July 1991, by section 9(5) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 61S(1)(c): amended, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 61S(1)(d): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61S(1)(d): amended, on 1 April 1988, by section 11(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61S(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 61S(4)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61S(4)(a): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61S(4)(a)(ii): amended, on 1 April 1988, by section 11(2) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61S(4)(b): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 61S(7): amended, on 1 April 1988, by section 11(3) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61S(7)(b): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 61S(7)(c): replaced, on 1 April 1988, by section 11(4) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 61S(7)(c): amended, on 1 April 1990, by section 13(5) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Application of other provisions

Heading: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

61T Sections to apply to contributors and contributions under this Part

(1) Except as provided in subsection (2), nothing in Part 2 shall apply to contributors or contributions under this Part.

(2) Sections 23A, 25, 32, 33, 37, 40, 42 (except subsection (2)), 43, 48, 52B, 55, 58, 59, and 60 shall apply to contributors and contributions under this Part as if those sections were also included in this Part.

Section 61T: inserted, on 29 March 1985, by section 13 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 61T(2): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 61T(2): amended, on 1 April 1988, by section 12(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Part 3
Superannuation of members of Armed Forces

62 Interpretation

(1) For the purposes of this Part, unless the context otherwise requires,—

contributing member means a contributor to the Fund who is a permanent member of the regular forces or who is a regular serviceman

His Majesty's forces means any of His Majesty's naval, military, or air forces, whether established before or after the commencement of this Act, and whether established in New Zealand or elsewhere

New Zealand forces means any of His Majesty's forces that have been established in New Zealand, whether before or after the commencement of this Act

permanent member of the regular forces or **permanent member** means any person who is a member of any of the regular forces by virtue of a contract to serve therein for a specified period not being less than 2 years or for any subsequent period or periods continuous with any such specified period

regular forces means the Royal New Zealand Navy, the Regular Force of the New Zealand Army, and the Regular Air Force collectively

regular serviceman means a serviceman of the regular forces

salary, in relation to any member of the New Zealand forces, means the basic pay payable to him, plus the value of rations or ration allowance as determined by the Minister of Finance; but, except as otherwise provided by or under this Act, does not include any other allowances.

(2) A person who received a refund of his contributions to the Fund or retired on a retiring allowance before 5 December 1951 shall not be deemed to have been a permanent member of the regular forces during any such subsequent period as is mentioned in the definition of the term permanent member of the regular forces in subsection (1) unless, within such period as the Authority may allow, he elects to contribute to the Fund in respect of the whole or any part of any such subsequent period.

Compare: 1947 No 57 s 60(1); 1951 No 65 ss 7, 9

Section 62(1) **contributing member**: amended, on 1 November 1976, by section 18(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 62(1) **His Majesty's forces**: editorial change made by the PCO, on 6 August 2024, under sections 86(1) and 87(d) of the Legislation Act 2019 (2019 No 58).

Section 62(1) **New Zealand forces**: editorial change made by the PCO, on 6 August 2024, under sections 86(1) and 87(d) of the Legislation Act 2019 (2019 No 58).

Section 62(1) **regular forces**: replaced, on 1 November 1976, by section 18(b) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 62(1) **regular serviceman**: inserted, on 1 November 1976, by section 18(b) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 62(1) **Service Board**: repealed, on 1 April 1972, by section 89(1) of the Defence Act 1971 (1971 No 52).

Section 62(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

62A Application of Part 3

Except as provided in Part 3A, nothing in this Part shall apply in respect of any person who—

(a) is a member of the regular forces on 5 December 1986; or

(b) has been a member of the regular forces and has not retired before 5 December 1986; or

(c) becomes a member of the regular forces after 5 December 1986.

Section 62A: inserted, on 25 December 1986, by section 14 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

63 Application of Part 2 to permanent members of regular forces and regular servicemen

(1) Subject to the provisions of this Part, the provisions of Part 2 shall, so far as they are applicable and with any necessary modifications, apply with respect to permanent members of the regular forces and regular servicemen.

(2) The following provisions of Part 2 shall not apply with respect to permanent members of the regular forces and regular servicemen, namely:

subsection (3) of section 21; sections 22, 23, 24, and 26; paragraphs (d) and (e) of section 27; sections 28 and 36; subsection (5) of section 42; and sections 44 and 58.

(3) In their application to permanent members of the regular forces and regular servicemen,—

(a) all references in this Act to the controlling authority shall be deemed to be references to the Chief of Defence Force:

(b) section 25 shall be read subject to the provisions of section 66 as if service for the purposes of the National Provident Fund Act 1950 were service in the Government service:

(c) section 33 shall not apply in the case of any reduction of a contributor's salary by reason of his ceasing to hold any rank higher than his substantive rank but, in the case of every such reversion at any time after 3 September 1939, the contributor shall receive a refund, without interest, of the amount of his contributions to the Fund in respect of the excess of his salary over the salary for the rank to which he reverts (except in respect of any period before the said date), and the amount of that excess shall not be deemed to form part of his salary for the purposes of this Act:

(d) subsections (3) and (4) of section 42 shall not apply in the case of a contributor who retires only because his services are no longer required at the expiration of the period of his engagement unless the length of his contributory service as a permanent member is 12 years or more:

provided that in the case of any contributor who was a permanent member on 24 November 1967 (being a contributor who on that date was serving under an engagement at the expiration of which he would have completed 8 years or more contributory service as a permanent member or who on or before that date had accepted the offer of further service under such an engagement), subsections (3) and (4) of the said section 42 shall apply as if section 7 of the Government Superannuation Fund Amendment Act 1967 had not been enacted.

Compare: 1947 No 57 s 61; 1948 No 79 ss 14, 15; 1951 No 65 s 10

Section 63 heading: replaced, on 1 November 1976, by section 19 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63(1): amended, on 1 November 1976, by section 19 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63(2): amended, on 1 November 1976, by section 19 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63(3): amended, on 1 November 1976, by section 19 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63(3)(a): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 63(3)(d): amended, on 24 November 1967, by section 7 of the Government Superannuation Fund Amendment Act 1967 (1967 No 141).

Section 63(3)(d) proviso: inserted (with effect on 24 November 1967), on 21 November 1973, by section 2(1) of the Government Superannuation Fund Amendment Act 1973 (1973 No 94).

Section 63(3)(d) proviso: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

63A Rates of contribution to Fund of permanent members of regular forces and regular servicemen

(1) Notwithstanding anything to the contrary in section 29, the contribution to be made on and after 9 July 1975 by a permanent member of the regular forces or a regular serviceman shall be the following percentages of his salary as the salary becomes payable from time to time:

(a) 7% if his age does not exceed 30 years at the commencement of his contributory service:

(b) 8% if his age at the commencement of his contributory service exceeds 30 years but does not exceed 35 years:

(c) 9% if his age at the commencement of his contributory service exceeds 35 years but does not exceed 40 years:

(d) 10% if his age at the commencement of his contributory service exceeds 40 years but does not exceed 45 years:

(e) 11% if his age at the commencement of his contributory service exceeds 45 years but does not exceed 50 years:

(f) 12% if his age at the commencement of his contributory service exceeds 50 years:

provided that any permanent member of the regular forces or regular serviceman who on 1 April 1975 was subject to the provisions of either paragraph (a) of subsection (1) of section 29 (as substituted by section 2 of the Act heretofore known as the Superannuation Amendment Act 1969) or paragraphs (a) to (f) of subsection (1) of this section (as the last-mentioned paragraphs were initially enacted by section 2 of the Act heretofore known as the Superannuation Amendment Act 1972) may elect to remain subject to the provisions of that paragraph or those paragraphs; and where any such permanent member of the regular forces or regular serviceman so elects any retiring allowance payable to that person, and any annuity payable to the spouse or partner of that person, in respect of his current period of contributory service shall be computed and paid as if subsection (3) of section 13 of the Government Superannuation Fund Amendment Act 1976 had not been enacted:

provided also that where any permanent member of the regular forces or regular serviceman has at any time made an election under subsection (4) of section 2 of the Act heretofore known as the Superannuation Amendment Act 1969, if he has not revoked the election under subsection (6) of that section (as inserted by section 4 of the Act heretofore known as the Superannuation Amendment Act 1970) or subsection (3) of this section, he shall be subject to the provisions of subsections (7) and (8) of section 2 of the Act heretofore known as the Superannuation Amendment Act 1969 (as inserted by section 11 of the Government Superannuation Fund Amendment Act 1976), and shall be

deemed to be subject to the provisions of the said paragraph (a) of subsection (1) of section 29 of this Act.

(2) *[Repealed]*

(3) Notwithstanding the provisions of subsection (6) of section 2 of the Government Superannuation Fund Amendment Act 1969 (as added by section 4 of the Government Superannuation Fund Amendment Act 1970), any person who was a permanent member of the regular forces or a regular serviceman on 1 April 1975, and who has made an election under subsection (4) of the said section 2, may elect to revoke that election, and, upon that election being revoked, he shall be required to contribute the amount by which his actual contributions have been less than the contributions which would have been payable had he not made an election under the said subsection (4), together with compound interest at such rate and calculated in such manner as the Authority may determine.

(4) Every election under this section shall be made in writing delivered to the Authority before 1 December 1972 or before such later date as the Authority may determine in any particular case or class of cases.

Section 63A: inserted (with effect on 20 April 1972), on 20 October 1972, by section 2(1) of the Government Superannuation Fund Amendment Act 1972 (1972 No 33).

Section 63A heading: replaced (with effect on 1 April 1975), on 1 November 1976, by section 20 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63A(1): replaced (with effect on 1 April 1975), on 1 November 1976, by section 20(1) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63A(1) first proviso: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 63A(2): repealed (with effect on 1 April 1975), on 1 November 1976, by section 20(1) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63A(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 63A(3) : amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63A(3): amended (with effect on 1 April 1975), on 1 November 1976, by section 20(2) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63A(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

63B Flat rate contributions

(1) Notwithstanding anything to the contrary in section 63A (as inserted by section 2 of the Act heretofore known as the Superannuation Amendment Act 1972 and amended by section 20 of the Government Superannuation Fund Amendment Act 1976), any permanent member of the regular forces or regular serviceman who at the date of his enlistment was aged 30 years or over may elect to contribute to the Fund 7% of his salary as the salary becomes payable from time to time:

provided that, in respect of any period before 10 July 1975, the minimum contribution shall be 6.7% of his salary.

(2) Every such election shall take effect—

(a) from the time when the contributor becomes a contributor if the election is made at that time; and

(b) in any other case, at the expiration of 6 months from the date of the receipt of the election.

(3) Subject to subsection (4), any contributor who is contributing to the Fund on the basis specified in subsection (1) may at any time elect to contribute to the Fund on the basis specified in the said section 63A. Every such election shall take effect at the expiration of 6 months from the date of the receipt of the election.

(4) Except with the consent of the Authority, no contributor shall make more than 3 elections pursuant to subsections (1) and (3) after he has become a contributor to the Fund.

(5) Where a contributor contributes to the Fund on the basis specified in subsection (1) during any period of contributory service, every annuity or allowance payable to any person by reason of the contributor's contributions to the Fund for that period shall be reduced in accordance with the ratio that the actual percentage contribution paid bears to the percentage contribution that should have been paid pursuant to the said section 63A, whether or not the annuity or allowance is payable at a minimum rate prescribed by this Act.

(6) Where a contributor who is contributing to the Fund on the basis specified in subsection (1) elects to contribute on the basis specified in the said section 63A from the time when the election takes effect, he may at the same time elect to contribute on the basis set out in the said section 63A in respect of the whole or any part of the period during which he made contributions on the basis specified in subsection (1). In every such case,—

(a) from the expiration of 6 months from the date of the receipt of the election, the contributor shall be deemed to have contributed to the Fund on the basis specified in the said section 63A during the period to which the election relates:

(b) the contributor shall pay into the Fund within such time and in such manner as the Authority may allow in that behalf the balance of his contributions on the basis specified in the said section 63A for the period to which the election relates together with compound interest thereon calculated at the rate of 5% per annum with annual rests.

(7) Where any contributor was, at 31 March 1975 (by reason of an election under section 30) contributing a proportion of the percentage of salary that he would otherwise contribute on the basis specified in section 29 or section 63A, as the case may be, he may continue to contribute that proportion.

(8) Where any contributor is contributing or has contributed in respect of any period (by reason of an election under section 30) a proportion of the percentage of salary he would otherwise contribute or have contributed on the basis specified in section 29, the foregoing provisions of this section shall be read as if references therein to "the basis specified in subsection (1)" were references to the actual percentage of salary contributed, and references to section 63A were references to section 29.

Section 63B: inserted (with effect on 1 April 1975), on 1 November 1976, by section 21 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 63B(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 63B(6)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

64 Provisions as to permanent members and regular servicemen becoming contributors

(1) Every person who is or becomes a permanent member of the regular forces or a regular serviceman and is not a contributor to the Government Superannuation Fund shall become a contributor to that Fund on and after 1 April 1975 or the date of his becoming a permanent member or regular serviceman, whichever is the later:

provided that any person to whom this subsection applies, being a person whose age at the date of enlistment was not less than 35 years and who is not a contributor to the Government Superannuation Fund, may, with the consent of the Chief of Defence Force, elect in accordance with subsection (1A) not to become a contributor to that Fund.

(1A) Every such election shall be made within 6 months after the person concerned has become a permanent member of the regular forces or a regular serviceman, or within 6 months after the commencement of this subsection, whichever is the later:

provided that any such election may, with the consent of the Chief of Defence Force, be made at any time thereafter.

(2) Subject to the provisions of this Part, any permanent member of the regular forces who was a permanent member at the commencement of this Part and is not a contributor to the Fund may, with the consent of the Authority, elect to become a contributor to the Fund—

(a) from the date of his election; or

(b) from the commencement of the period of his continuous service as a permanent member immediately preceding the date of his election; or

(c) from any date during the period of that prior continuous service,—

not being in any case a date before the day on which he attains the age of 17 years.

Compare: 1947 No 57 s 63; 1948 No 79 ss 16, 17; 1951 No 65 s 11

Section 64 heading: replaced, on 1 November 1976, by section 22 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 64(1): replaced, on 1 November 1976, by section 22 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 64(1) first proviso: repealed, on 1 April 1991, by section 80 of the National Provident Fund Restructuring Act 1990 (1990 No 126).

Section 64(1) proviso: amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 64(1A): inserted, on 1 November 1976, by section 22 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 64(1A) proviso: amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 64(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

65 Election to contribute in respect of previous service in His Majesty's forces

(1) Subject to the provisions of this Part, where any contributing member has served as a member of any of His Majesty's forces for any period or periods before the commencement of his contributory service as a permanent member of the regular forces or regular serviceman, he may elect to contribute to the Fund in respect of the whole or any part of that period or those periods of previous service.

(2) Every election under this section shall be made within 6 months after the contributing member has become a permanent member of the regular forces or regular serviceman or, with the consent of the Authority, at any time thereafter.

(3) No election shall be made under this section so as to enable any contributing member—

(a) to contribute to the Fund in respect of any period of service for which he is receiving or has received any pension or retiring allowance:

provided that such an election may be made with the consent of the Authority and subject to such conditions as may be imposed by the Authority; or

(b) to contribute to the Fund from any date before the date of his attaining the age of 17 years; or

(c) to contribute to the Fund in respect of any period of contributory service in excess of 10 years before the commencement of his actual continuous service as a permanent member of the regular forces or regular serviceman:

provided that paragraph (c) shall not apply to any election in so far as it relates to service as a permanent member of the regular forces or regular serviceman.

(4) No election shall be made under this section except with the consent of the Authority.

Compare: 1947 No 57 s 64; 1948 No 79 ss 17, 18; 1951 No 65 ss 11(b), 12, 13(1), (3)

Section 65 heading: editorial change made by the PCO, on 6 August 2024, under sections 86(1) and 87(d) of the Legislation Act 2019 (2019 No 58).

Section 65(1): editorial change made by the PCO, on 6 August 2024, under sections 86(1) and 87(d) of the Legislation Act 2019 (2019 No 58).

Section 65(1): amended, on 1 November 1976, by section 23 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 65(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 65(2): amended, on 1 November 1976, by section 23 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 65(3) proviso: amended, on 1 November 1976, by section 23 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 65(3)(a) proviso: inserted, on 22 October 1959, by section 20 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 65(3)(a) proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 65(3)(c): amended, on 1 November 1976, by section 23 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 65(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

66 Provisions as to previous contributory service otherwise than in His Majesty's forces

(1) Where any contributing member was a contributor to the Fund, otherwise than as a permanent member of the regular forces or regular serviceman, in respect of a previous period of contributory service in the Government service which is continuous with his current period and in respect of which he has not received any retiring allowance, he may, with the consent of the Authority, elect to count the whole or any part of his previous period of contributory service (computed backwards from the end thereof), but not exceeding 10 years, in which case the amount of his contributions to the Fund in respect of the balance of his previous period of contributory service shall be refunded to him without interest:

provided that, where the contributing member was a contributor to the Fund as a permanent member of the regular forces or regular serviceman immediately before that previous period of contributory service in the Government service, he may, with the consent of the Authority, elect to count for the purposes of a retiring allowance under section 68 the whole of his contributory service from the commencement of his first period of service as a permanent member of the regular forces or regular serviceman.

(2) Every election under this section shall be made within 6 months after the contributing member has become a permanent member of the regular forces or regular serviceman, or, with the consent of the Authority, at any time thereafter:

provided that where he has become a permanent member or regular serviceman by virtue of a contract to serve as an educational officer or as a schoolmaster for a specified period not exceeding 5 years he may make an election at any time during that period and unless he makes such an election any benefit which may become payable during that period shall be computed only as if he had remained a contributor under Part 2.

(3) Where any contributing member to whom this section applies, but who does not make an election as aforesaid, compulsorily retires as mentioned in section 68 before becoming entitled to a retiring allowance under Part 2, or becomes entitled to a retiring allowance under section 69, he may count for the purposes of a retiring allowance under either of those sections so much of his previous period of contributory service (computed backwards from the end thereof) as is necessary to entitle him to the minimum period for a retiring allowance under the said section 68 but not exceeding 10 years; and, if he becomes entitled to such a retiring allowance, then, subject to section 68 or section 69, as the case may be, the amount of his contributions to the Fund in respect of the balance of his previous period of contributory service shall be refunded to him without interest.

Compare: 1947 No 57 s 66; 1948 No 79 ss 17, 19; 1951 No 65 ss 11(b), 13(2)

Section 66 heading: editorial change made by the PCO, on 6 August 2024, under sections 86(1) and 87(d) of the Legislation Act 2019 (2019 No 58).

Section 66(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 66(1): amended, on 1 November 1976, by section 24(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 66(1) proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 66(1) proviso: amended, on 1 November 1976, by section 24(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 66(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 66(2): amended, on 1 November 1976, by section 24(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 66(2) proviso: amended, on 1 November 1976, by section 24(b) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 66(2) proviso: amended, on 22 October 1959, by section 21(1) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 66(3): replaced, on 22 October 1959, by section 21(2) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

66A Contributions under special armed forces scheme by member with previous contributory service otherwise than in Armed Forces

Where any permanent member of the regular forces or regular serviceman counts under section 66 any previous period of contributory service otherwise than as such a permanent member or regular serviceman, he shall be required in respect of any such previous period or part thereof on or after 20 April

1972 to contribute the amount by which his actual contributions have been less than the contributions which would have been payable had he contributed a percentage of salary determined under subsection (1) of section 63A, together with compound interest at such rate and calculated in such manner as the Authority may from time to time determine:

provided that the provisions of this section shall not apply in the case of any person who, pursuant to an election under subsection (4) of section 2 of the Government Superannuation Fund Amendment Act 1969, is subject to the provisions of subsection (5) of that section:

provided also that where any person counts under the said section 66 any previous period of service under the National Provident Fund Act 1950 and that person has made an election under the provisions of a scheme prepared under the provisions of that Act, being an election which in the opinion of the Authority is comparable in its effects to an election under subsection (4) of section 2 of the Government Superannuation Fund Amendment Act 1969, he shall for the purposes of this section be deemed to be subject to the provisions of the said subsection (5).

Section 66A: inserted (with effect on 20 April 1972), on 20 October 1972, by section 3 of the Government Superannuation Fund Amendment Act 1972 (1972 No 33).

Section 66A: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 66A: amended, on 1 November 1976, by section 25(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 66A: amended, on 1 November 1976, by section 25(b) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 66A first proviso: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 66A second proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 66A second proviso: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

66B Flying Qualification Pay and Surveying Pay

Notwithstanding the abolition on 11 October 1977 of Flying Qualification Pay and Surveying Pay (as previously payable under determinations made by the Secretary of Defence pursuant to the State Services Remuneration and Conditions of Employment Act 1969), every contributing member who was contributing to the Fund in respect of Flying Qualification Pay or Surveying Pay on 10 October 1977 may, by giving notice in writing to the Authority of the Fund before 31 December 1979, elect to continue to contribute to the Fund so long as he remains a contributing member as if the amount of such Flying Qualification Pay or Surveying Pay, at the rate applicable on 10 October 1977, had continued to be paid to him as salary.

Section 66B: inserted, on 19 October 1978, by section 3 of the Government Superannuation Fund Amendment Act 1978 (1978 No 95).

Section 66B: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

67 General provisions as to elections

(1) Every election under this Part shall be made in writing delivered to the Authority.

(2) No person shall be entitled to elect under this Part to become a contributor or to contribute to the Fund in respect of any period during which he was a defaulter within the meaning of the National Service Emergency Regulations 1940.

(3) No person shall be entitled to elect under this Part to become a contributor or to contribute to the Fund in respect of any previous period of service as a permanent member of the regular forces not earlier than 1 April 1946, unless he repays, without interest, the amount of any gratuity paid to him in respect of that previous period of service in accordance with a scale of pay coming into force on or after that date.

(4) Where any person elects under this Part to become a contributor or to contribute to the Fund in respect of any period before the date of his election he shall pay into the Fund within such time and in such manner as the Authority may allow in that behalf, such sum as the Authority may fix in respect of that period, having regard to the rate of salary payable to the contributor at the date of his election; and his contributory service, unless it commenced before that period, shall be deemed to have commenced at the beginning of that period:

provided that the Authority may, in its discretion, when fixing the sum payable, have regard to any rate of salary payable to the contributor during his service in the Government service before the date of his election greater than the rate of salary payable to the contributor at that date:

provided also that all such periods and any earlier period of contributory service shall be added together to form one continuous period which shall be deemed immediately to precede the contributor's current period of contributory service and to form part thereof.

(5) Where no actual liability has been imposed on the Fund by reason of an election made under this Part, the election may, with the consent of the Authority, be revoked by writing delivered to the Authority within such time as the Authority may determine.

Compare: 1947 No 57 s 65; 1950 No 94 ss 4(2), 5(2), 6(2)

Section 67(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 67(4): replaced, on 1 April 1961, by section 22(1) of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 67(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 67(4) first proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 67(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

68 Retiring allowance of permanent members or regular servicemen compulsorily retired

(1) Every contributor who, being a permanent member or a regular serviceman, compulsorily retires from the regular forces for any reason other than misconduct (whether by reason of the expiration of the period of his engagement, or by reason of his attaining the appropriate age for retirement, or otherwise) shall be entitled to receive from the Fund an annual retiring allowance for the rest of his life computed as provided in section 35 if at the date of his retirement the length of his contributory service including not more than 10 years of service other than actual service as a permanent member of the regular forces or a regular serviceman is not less than 20 years:

provided that, notwithstanding anything hereinbefore or hereinafter expressed, the Authority may in its discretion defer the commencement of the payment of any retiring allowance until the contributor attains the age of 37 years.

(2) For the purposes of this Part no retirement of a contributor from any Service before the expiration of the period of his engagement or before he attains the appropriate age for retirement, as the case may be, shall be deemed to be compulsory merely because the contributor is deprived of the position held by him in that Service if at any time within 3 months before the deprivation he has been offered and has failed or refused to accept some other position in the same Service which the Chief of Defence Force considers suitable for him at a salary not less than that of the position so held by him.

(3) For the purposes of this section the term **Service** means the New Zealand Naval Forces or the New Zealand Army or the Royal New Zealand Air Force.

(4) Every contributor who, being a permanent member or a regular serviceman, retires from the regular forces in any case to which subsection (1) does not apply shall, with the consent of the Authority, if the Authority is satisfied that his retirement has been consented to by the Chief of Defence Force, be entitled to receive from the Fund an annual retiring allowance for the rest of his life computed as provided in section 35 if at the date of his retirement the length of his contributory service including not more than 10 years of service other than actual service as a permanent member of the regular forces or a regular serviceman is not less than 20 years:

provided that, if the Authority in any such case so directs, the retiring allowance shall be computed as if the contributor had retired at such date as the Authority may specify, being earlier than the date of his actual retirement but not earlier than the date on which he completed 20 years of contributory service, and in any such case the contributor shall be entitled to receive from

the Fund a refund without interest of his contributions to the Fund in respect of his contributory service after the date so specified:

provided also that the Authority, in its discretion, may defer the commencement of payment of any retiring allowance payable under this subsection until such date as the Authority may specify, being not later than the earliest date at which the contributor could have been compulsorily retired from the regular forces by reason of the expiration of the period of his engagement or by reason of his attaining the appropriate age for retirement:

provided further that, notwithstanding anything hereinbefore or hereinafter expressed, the Authority may in its discretion defer the commencement of the payment of a retiring allowance until the contributor attains the age of 37 years.

(5) The Authority may, in its discretion, with the consent of the contributor, vary any decision made by it under subsection (4).

(6) Any decision by the Authority to defer the commencement of the payment of a retiring allowance under the provisions of subsection (4) shall be disregarded for the purposes of sections 45 and 47.

(7) In any case where, under the provisions of subsection (4), the Authority has deferred the commencement of the payment of a retiring allowance to any contributor to any specified date,—

(a) for the purposes of the proviso to subsection (11) of section 48, but of no other part of that subsection, the contributor shall be deemed to be in receipt of the retiring allowance from the date of his retirement:

(b) for the purposes of section 91, the contributor shall be deemed not to become entitled to the retiring allowance until the specified date.

Compare: 1947 No 57 s 62; 1950 No 94 s 13

Section 68 heading: replaced, on 1 November 1976, by section 26 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 68(1): amended, on 1 November 1976, by section 26(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 68(1): amended, on 1 November 1976, by section 26(b) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 68(1): amended, on 22 October 1959, by section 23 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 68(1) proviso: inserted, on 1 November 1976, by section 26(c) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 68(1) proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 68(2): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 68(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 68(4): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 68(4): amended, on 1 November 1976, by section 26(d) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 68(4): amended, on 1 November 1976, by section 26(e) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 68(4): amended (with effect on 1 April 1957), on 22 October 1959, by section 23 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 68(4) first proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 68(4) second proviso: inserted, on 25 October 1963, by section 6(1) of the Government Superannuation Fund Amendment Act 1963 (1963 No 126).

Section 68(4) second proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 68(4) third proviso: inserted, on 1 November 1976, by section 26(f) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 68(4) third proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 68(5): inserted, on 25 October 1963, by section 6(2) of the Government Superannuation Fund Amendment Act 1963 (1963 No 126).

Section 68(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 68(6): inserted, on 25 October 1963, by section 6(2) of the Government Superannuation Fund Amendment Act 1963 (1963 No 126).

Section 68(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 68(6): amended, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 68(7): inserted, on 25 October 1963, by section 6(2) of the Government Superannuation Fund Amendment Act 1963 (1963 No 126).

Section 68(7): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

69 Retiring allowance when contributing member medically unfit for further duty

(1) Every contributing member who, before becoming entitled to a retiring allowance under this Act, compulsorily retires from the regular forces on the ground of being medically unfit for further duty shall be entitled to receive from the Fund an annual retiring allowance computed as provided in section 35, if the Authority is of opinion that the degree of disability for any employment whatsoever is sufficient to justify the payment of that retiring allowance:

provided that the Authority may, in its discretion, suspend or reduce or cancel any retiring allowance payable under this section, whether it first became payable before or after the commencement of this subsection, if—

(a) it is of opinion that the degree of disability is insufficient to justify the payment of the retiring allowance in full or in part; or

(b) the contributor fails without sufficient justification to submit himself for medical examination when and as often as required by the Authority; or

(c) the Authority does not know the present whereabouts of the contributor or whether he is alive or dead.

(1A) The Authority may, in its discretion, vary or revoke any decision made by it under subsection (1), whether the decision was made or the retiring allowance first became payable before or after the commencement of this subsection.

(1B) Any decision by the Authority to suspend or reduce a retiring allowance under the provisions of subsection (1) shall be disregarded for the purposes of sections 45 and 47.

(2) For the purposes of this Part a contributor shall be deemed to be medically unfit for further duty if on the certificate of at least 2 medical practitioners approved by the Authority it is established to the satisfaction of the Authority that by reason of mental or bodily infirmity, not caused by irregular or intemperate habits, the contributor has become substantially unable to perform any duties which the Chief of Defence Force considers suitable and reasonable for him.

Compare: 1947 No 57 s 68; 1955 No 107 s 9(3)

Section 69(1): replaced, on 22 October 1959, by section 24 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 69(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 69(1) proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 69(1) proviso paragraph (b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 69(1) proviso paragraph (c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 69(1A): inserted, on 22 October 1959, by section 24 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 69(1A): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 69(1B): inserted, on 22 October 1959, by section 24 of the Government Superannuation Fund Amendment Act 1959 (1959 No 85).

Section 69(1B): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 69(1B): amended, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 69(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 69(2): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

70 Contributors entering Government service after retirement from regular forces

(1) Where any permanent member or regular serviceman retires from the regular forces, and within 6 months thereafter becomes employed in the Government

service otherwise than in the regular forces, the following provisions shall apply:

(a) he may elect to become a contributor under Part 2, in which case his contributory service before his retirement from the regular forces shall be deemed to be continuous with his employment in the Government service thereafter, and his right (if any) to receive a retiring allowance under section 68 shall cease:

(b) if he is entitled to receive a retiring allowance under section 68, he may elect to continue as a contributor to the Fund and to reserve his right to that retiring allowance, in which case he shall be entitled on his retirement from the Government service to receive that retiring allowance from the date of that retirement, computed by reference to the portion of his contributory service before his retirement from the regular forces, and also, if he is entitled to a retiring allowance under Part 2, to receive that retiring allowance computed by reference to the portion of his contributory service subsequent to his retirement from the regular forces, or if he is not entitled to or elects not to receive such a retiring allowance, to receive a refund, without interest, of the amount of his contributions to the Fund in respect of that subsequent portion of his contributory service:

(c) he may elect to receive a refund, without interest, of his contributions to the Fund, in which case he may become a contributor to the Fund in respect of his employment in the Government service but, subject to the provisions of subsection (3), not in respect of any period before his retirement from the regular forces:

(d) if he is entitled to a retiring allowance under section 68, he may elect to receive that retiring allowance.

(2) Every election under this section shall be made within 6 months after the retirement of the contributor from the regular forces.

(3) Subject to such conditions as the Authority may impose, whether as to money to be repaid to the Fund or otherwise, an election may be made under this section notwithstanding that the contributor may have previously received a refund of his contributions or may have previously commenced to receive a retiring allowance.

(4) Where there is an interval between the retirement of the contributor from the regular forces and the commencement of his subsequent employment in the Government service, he may, with the consent of the Authority but not otherwise, contribute to the Fund in respect of that interval.

(5) Where any permanent member or regular serviceman who has retired from the regular forces on a retiring allowance under section 68 or section 69, and whose length of contributory service is less than 40 years, is re-employed as a regular serviceman, he shall again be a contributor to the Fund from the date

of his re-employment at such rate of contribution as the Authority determines. In any such case the retiring allowance shall not be payable while he continues to be a contributor; and upon his subsequently ceasing to be a contributor his retiring allowance shall be computed separately in respect of each of his periods of service and of the rate of salary on the basis of which he contributed to the Fund during each of those periods:

provided that where his retirement was on the ground of being medically unfit for further duty he may with the consent of the Authority elect to have his retiring allowance computed in respect of the total length of his periods of contributory service as if they were continuous.

Compare: 1947 No 57 s 67; 1951 No 65 s 8

Section 70(1): amended (with effect on 1 April 1975), on 1 November 1976, by section 27(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 70(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 70(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 70(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 70(5): amended (with effect on 1 April 1975), on 1 November 1976, by section 27(b) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 70(5): amended (with effect on 1 April 1975), on 1 November 1976, by section 27(c) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 70(5) proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

70A Contributor to special armed forces scheme entering Government service

(1) Where any person ceasing to be a permanent member of the regular forces or regular serviceman elects under paragraph (a) of subsection (1) of section 70 to become a contributor under Part 2 or elects under paragraph (b) of the said subsection (1) to continue as a contributor to the Fund, his rate of contribution payable in respect of his service after his ceasing to be such a permanent member or regular serviceman shall be the appropriate rate payable under the said Part 2, having regard to his age at the commencement of his contributory service.

(2) Where any such person, being a person who immediately before ceasing to be a permanent member or regular serviceman was contributing a percentage of salary determined under subsection (1) of section 63A, makes any such election under paragraph (a) of subsection (1) of section 70, he shall be entitled to a refund of an amount equal to the difference between his actual contributions as a permanent member or regular serviceman and the contributions he would have paid if the said subsection (1) of section 63A and section 66A had not been enacted.

Section 70A: inserted (with effect on 20 April 1972), on 20 October 1972, by section 4 of the Government Superannuation Fund Amendment Act 1972 (1972 No 33).

Section 70A(1): amended, on 1 November 1976, by section 28(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 70A(1): amended, on 1 November 1976, by section 28(b) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 70A(2): amended, on 1 November 1976, by section 28(c) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 70A(2): amended, on 1 November 1976, by section 28(d) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

71 Effect of loss of pay through punishment

(1) Where, in conjunction with any punishment awarded, the salary of a contributing member is completely stopped for a period of 28 days or more, no contributions shall be payable by the member in respect of that period, and it shall not be counted in computing the length of his contributory service, but shall not be deemed to break the continuity thereof.

(2) Where the salary of a contributing member is completely stopped as aforesaid for a period of less than 28 days, or is partly stopped for any period, his contributions to the Fund shall be payable in respect of that period as if his salary had not been stopped, and that period shall be counted in computing the length of his contributory service.

(3) Where a contributor compulsorily retires from the regular forces by reason of the termination of his engagement by the Chief of Defence Force before he has attained the appropriate age for retirement, and there has been any reduction of his salary within 5 years before the date of his retirement by reason of his ceasing to hold higher rank or seniority than his substantive rank or seniority, the Authority, in its discretion, may direct that the contributor shall receive a refund, without interest, of his contributions to the Fund in respect of the excess of his salary over the salary for the rank or seniority to which he reverted, and in any such case the amount of that excess shall not be deemed to form part of his salary for the purposes of this Act.

(4) Where any permanent member or regular serviceman is or has been a deserter or is or has been absent without leave from His Majesty's Forces for a continuous period of not less than 3 months commencing on or after 1 April 1947, that permanent member or regular serviceman shall not be entitled to receive a retiring allowance under this Part nor shall any spouse or partner or children of that permanent member or regular serviceman be entitled to any annuity or allowance under section 45 or section 47:

provided that, with the consent of the Chief of Defence Force, this subsection shall cease to apply in any case where the period of desertion or absence without leave has terminated or in the case of a deceased permanent member

or regular serviceman is deemed by the Chief of Defence Force to have terminated before his death.

Compare: 1947 No 57 s 69

Section 71(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71(3): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71(4): inserted, on 14 December 1962, by section 13 of the Government Superannuation Fund Amendment Act 1962 (1962 No 130).

Section 71(4): editorial change made by the PCO, on 6 August 2024, under sections 86(1) and 87(d) of the Legislation Act 2019 (2019 No 58).

Section 71(4): amended, on 26 April 2005, by section 9 of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71(4): amended, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 71(4): amended, on 1 November 1976, by section 29 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 71(4) proviso: amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71(4) proviso: amended, on 1 November 1976, by section 29 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Part 3A
Superannuation of members of Armed Forces after 4 December 1986

Part 3A: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

71A Interpretation

In this Part, unless the context otherwise requires,—

accrued leave includes in respect of a contributor any Armed Forces Terminal Benefit (payable pursuant to section 54 of the Defence Act 1971) which is taken as leave

basic pay, in relation to a member of the regular forces, means the daily rate of pay for that member's rank and seniority including, where applicable, trade classification or other qualification pay but excluding other allowances

contributory service includes any period of accrued leave as a member of the regular forces due to a contributor at the date of the contributor's discharge or release from the regular forces

regular forces means the Royal New Zealand Navy, the Regular Force of the New Zealand Army, and the Regular Air Force collectively

retirement date means in respect of a contributor the final day of accrued leave taken after the contributor's discharge or release from the regular forces; and **retire** and **retirement** have corresponding meanings

salary, in relation to a member of the regular forces, means the basic pay payable to the member and in respect of any person who has made an election pursuant to section 66B also includes Flying Qualification Pay and Surveying Pay.

Section 71A: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71A **salary**: amended, on 2 October 2001, by section 16(2) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

71B Application

(1) This Part shall apply to every contributor to the Fund who is or becomes a member of the regular forces required to contribute to the Fund in that capacity, and the entitlements of and benefits payable to or in respect of that person shall be determined in accordance with this Part and Part 7, and not otherwise.

(2) Nothing in this Part shall apply in respect of—

(a) any person who first becomes a member of the regular forces after 30 June 1992; or

(b) any period of service as a member of the regular forces after 30 June 1992 by any person who rejoins the regular forces after that date (other than a person whose contributions in respect of his or her previous period of service remain, as a result of an election made by that person under this Part, in the Fund throughout the period between that person's 2 periods of service as a member of the regular forces).

(3) Nothing in subsection (2) prevents any person who returns to service in the regular forces on or after 1 July 1992 from again electing to become a contributor to the Fund under this Part if—

(a) that person was, as at the close of 30 June 1992, a contributor to the Fund under this Part who was on leave of absence, without salary, from the regular forces; and

(b) that person has, throughout the period beginning with the date on which he or she began his or her period of leave of absence, without salary, from the regular forces and ending with the date on which he or she returned to service with the regular forces, either—

(i) continued to contribute to the Fund in accordance with section 32 (as applied by section 71S(2)); or

(ii) as a result of an election made by that person under section 71P(1) allowed his or her contributions to remain in the Fund.

(4) Notwithstanding anything to the contrary in this Act, nothing in this Part shall apply in respect of any period of service as a member of the regular forces after the effective date of an election under section 71JA.

Section 71B: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71B(2): inserted, on 1 July 1992, by section 9 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 71B(3): inserted, on 1 July 1992, by section 9 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 71B(4): inserted, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

71C Members of regular forces to become and remain contributors to Fund under this Part

(1) Except as provided in this section and section 71P, every person who on or after 5 December 1986 becomes a member of the regular forces shall contribute to the Fund under this Part in respect of any period during which the person remains a member of the regular forces and any period of accrued leave taken after the contributor's discharge or release from the regular forces.

(2) Nothing in subsection (1) shall apply to—

(a) *[Repealed]*

(b) any person who—

(i) is a chaplain in the regular forces; and

(ii) is a member of a church superannuation scheme; and

(iii) with the consent of the Chief of Defence Force, elects not to become a contributor to the Fund:

(c) any person—

(i) whose age at the date of becoming a member of the regular forces is not less than 35 years; and

(ii) who is not a contributor to the Fund; and

(iii) who, with the consent of the Chief of Defence Force, elects not to become a contributor to the Fund:

(d) any person who becomes a member of the regular forces and has received or is in receipt of any benefit under Part 3 or this Part, unless the Chief of Defence Force and the Authority agree that the person may become a member of the Fund:

(e) any person who becomes a member of the regular forces and has received or is receiving any pension or retiring allowance in respect of service as a regular member of the armed forces of any State (other than New Zealand) unless the Chief of Defence Force and the Authority agree that the person may become a member of the Fund.

(3) Except with the consent of the Chief of Defence Force and the Authority, no person may make an election under paragraph (a), paragraph (b), or paragraph (c) of subsection (2) more than 6 months after the date on which the person becomes a member of the regular forces.

(4) Any election made under paragraph (a), paragraph (b), or paragraph (c) of subsection (2) may be revoked at any time with the consent of the Chief of Defence Force and the Authority, and the person concerned shall become a contributor to the Fund under this Part on and from the date of the revocation.

Section 71C: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71C(2)(a): repealed, on 1 April 1991, by section 80 of the National Provident Fund Restructuring Act 1990 (1990 No 126).

Section 71C(2)(b)(iii): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71C(2)(c)(iii): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71C(2)(d): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71C(2)(d): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71C(2)(e): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71C(2)(e): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71C(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71C(3): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71C(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71C(4): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

71D Contributors under Part 3 to become contributors under this Part

(1) Every person who immediately before 5 December 1986 is a contributor under Part 3 and has not retired shall become a contributor under this Part on and from that date and, except as provided in section 71P, shall remain a contributor under this Part in respect of any period during which that person remains a member of the regular forces and any period of accrued leave taken after the contributor's discharge or release from the regular forces.

(2) Subsection (5) of section 70 shall continue to have effect in respect of any person to whom that subsection applied before 5 December 1986 and who becomes a contributor under this Part by virtue of this section.

Section 71D: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

71E Existing members of regular forces may elect to become contributors under this Part

(1) Subject to subsections (2) and (3), every person who immediately before 5 December 1986 is a member of the regular forces and is not a contributor

under Part 3 shall be entitled not later than 30 June 1987 or such later date as the Authority may allow, to elect to become a contributor to the Fund under this Part.

(2) The following persons shall not be entitled to make an election under this section without the consent of the New Zealand Defence Council:

(a) *[Repealed]*

(b) any person who—

(i) is a chaplain in the regular forces; and

(ii) is a member of a church superannuation scheme:

(c) any person whose age at the date of becoming a member of the regular forces was not less than 35 years.

(3) The following persons shall not be entitled to make an election under this section without the consent of the New Zealand Defence Council and the Authority:

(a) any member of the regular forces who has received or is in receipt of any benefit under Part 3 or this Part:

(b) any member of the regular forces who has received or is receiving any pension or retiring allowance in respect of service as a regular member of the armed forces of any State other than New Zealand.

(4) Every election made under subsection (1) shall take effect on and from 5 December 1986 and the contributions payable by the contributors who make such elections and the benefits payable in respect of contributions by such contributors shall be calculated accordingly.

Section 71E: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71E(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71E(2)(a): repealed, on 1 April 1991, by section 80 of the National Provident Fund Restructuring Act 1990 (1990 No 126).

Section 71E(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

71F Rate of contributions

(1) The contribution to be made by every contributor under this Part shall be 7.6% of the contributor's salary.

(2) All contributions shall be deducted from the salary of the contributor and paid to the Fund as the salary becomes payable from time to time.

Section 71F: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

71G Entitlement to retiring allowance

(1) Every contributor to the Fund under this Part who is discharged or released from the regular forces and who, at the date of retirement, has not less than 20 years' contributory service of which at least 10 years' service is actual service as a member of the regular forces shall be entitled to a retiring allowance of an amount equal to the pension percentage of the contributor's final average earnings.

(1A) For the purposes of this section—

appropriate percentage means 1.5%

pension percentage means the percentage calculated in accordance with the following formula:

$$P \times (0.7 + (0.014 \times t))$$

where—

P is the appropriate percentage multiplied by the number of years (including fractions of a year) of contributory service:

t is the number, if any, of years (including fractions of a year) by which the contributor's date of retirement precedes 1 October 1999.

(2) Where any contributor to the Fund under this Part is discharged or released from the regular forces in circumstances to which subsection (1) does not apply, that person shall not be entitled to receive any retiring allowance under this Part unless the person is entitled to receive a retiring allowance under section 71H.

(3) Where any contributor is convicted of any offence under the Armed Forces Discipline Act 1971 that carries a maximum punishment of death or life imprisonment becomes entitled to a retiring allowance under subsection (1), the benefits payable may, at the discretion of the Authority having regard to the recommendation of the Chief of Defence Force, be reduced or varied in such manner as the Authority thinks fit, but shall not be less than the value of the contributor's entitlement under section 71K.

(4) For the purposes of determining the retiring allowance of any contributor under this Part this section shall be deemed to include subsections (6) to (9) of section 61L and shall be read as if those subsections were part of this section.

Section 71G: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71G(1): replaced, on 1 April 1990, by section 14 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71G(1A): inserted, on 1 April 1990, by section 14 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71G(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71G(3): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

71H Entitlement to retiring allowance where retirement on grounds of disability

(1) Every contributor to the Fund under this Part who is discharged from the regular forces on the ground of being medically unfit for further duty shall, if the Authority is of the opinion that the degree of disability is sufficient to justify the payment of a retiring allowance, be entitled to receive from the Fund an annual retiring allowance of an amount equal to the amount that would have been payable had section 71G applied to the contributor.

(2) The Authority may, in its discretion, suspend, reduce, or cancel any retiring allowance payable under subsection (1) if—

(a) it is of the opinion that the degree of disability is insufficient to justify the payment of the retiring allowance in full or in part; or

(b) the contributor fails without sufficient justification to submit to medical examination when and as often as required by the Authority; or

(c) the Authority does not know the present whereabouts of the contributor or whether the contributor is alive or dead.

(3) The Authority may, in its discretion, vary or revoke any decision made by it under subsection (1) or subsection (2).

(4) Any decision by the Authority to suspend or reduce a retiring allowance under the provisions of subsection (1) shall be disregarded for the purposes of sections 61N, 61O, and 61Q as applied by sections 71L and 71N(4).

(5) For the purpose of this section a contributor shall be deemed to be medically unfit for further duty if on the certificate of at least 2 medical practitioners approved by the Authority it is established to the satisfaction of the Authority that by reason of mental or bodily infirmity the contributor has become substantially unable to perform any duties which the Chief of Defence Force considers suitable and reasonable for the contributor.

(6) Where the Authority has suspended, reduced, or cancelled a retiring allowance under subsection (2), the contributor may at any time while the retiring allowance is suspended, reduced, or cancelled elect to receive a refund of the contributor's contributions calculated in accordance with the provisions of section 71K as if the date when such retiring allowance was first so suspended, reduced, or cancelled was the date of payment for the purposes of section 71K (less any amounts already received by the contributor from the Fund), in which case no further sum shall be payable out of the Fund in the event of the contributor's death.

Section 71H: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71H(1): replaced, on 1 April 1990, by section 15 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71H(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71H(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71H(2)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71H(2)(c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71H(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71H(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71H(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71H(5): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71H(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

71I Contributions and contributory service where contributor disciplined or service otherwise interrupted

(1) Where, pursuant to the Armed Forces Discipline Act 1971 or any regulations made under that Act, a contributor forfeits the whole of the contributor's salary for a period of 28 days or more, no contributions shall be payable by the contributor in respect of that period and it shall not be counted in computing the length of the contributor's contributory service, but shall be deemed not to break the continuity of the service.

(2) Where the salary of a contributor is forfeited under that Act or any regulations made under that Act for a period of less than 28 days or is partly forfeited for any period, the contributor's contributions to the Fund shall be payable in respect of that period as if the contributor's salary had not been forfeited, and that period shall be counted in computing the length of the contributor's contributory service.

(3) Where subsections (1) and (2) do not apply, and the service in the regular forces of any person has been interrupted, it shall for the purposes of this Part to the extent that the Authority so determines and subject to such conditions including payment of contributions at such rate or rates as it thinks fit, be deemed not to be interrupted.

Section 71I: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71I(1): amended, on 1 April 1988, by section 13(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 71I(2): amended, on 1 April 1988, by section 13(2) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 71I(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

71J Benefits where member of regular forces dies while deserter or dies or is discharged while absent without leave

(1) Where a contributor dies while a deserter or absent without leave and has been in desertion or so absent for a continuous period of 28 days or more, any spouse or partner of the contributor may, at the discretion of the Authority exercised having regard to the recommendation of the Chief of Defence Force, receive such benefits as the Authority thinks fit; but those benefits shall not exceed the benefits which the spouse or partner would have been entitled to receive under section 71P had the contributor died while on leave of absence without salary, nor shall the benefits be less than the benefits to which the contributor would have been entitled under section 71K if that section applied.

(2) Where any member of the regular forces has been discharged from the regular forces on the grounds of being absent without leave for a continuous period of 3 years or more, the member may at the discretion of the Authority, having regard to the recommendation of the Chief of Defence Force, receive the following benefits:

(a) a refund of the total amount of the contributor's contributions to the Fund (less any amounts already received by the contributor from the Fund) increased in respect of contributions paid in respect of any period of contributory service under Part 3 or this Part by 0.25% for every month between the date on which the contributor became a contributor under Part 3 or this Part and the date of payment of the refund; or

(b) a retiring allowance computed in accordance with the provisions of section 71G if the contributor would have been entitled to such an allowance had the contributor retired from the regular forces on the date when the desertion or absence without leave commenced.

(3) Where any member of the regular forces who has been discharged from the regular forces on the grounds of being absent without leave for a continuous period of 3 years or more dies, any spouse or partner of the contributor may receive such benefits as the Authority thinks fit but such benefits shall not exceed the benefits that the spouse or partner would have been entitled to receive had the contributor died while on leave of absence without salary pursuant to section 71P nor shall the benefits be less than the benefits to which the contributor would have been entitled under section 71K if that section applied.

Section 71J: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71J(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71J(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71J(1): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71J(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71J(2): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71J(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71J(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

71JA Right to cease to be contributor under Part 3A

Any contributor under this Part may, subject to regulations made under section 97, elect to cease to be a contributor to the Fund and—

(a) to leave the contributor's contributions in the Fund and to receive—

(i) a deferred pension; or

(ii) a deferred lump sum,—

in accordance with those regulations; or

(b) to receive a refund of the contributor's contributions in accordance with those regulations.

Section 71JA: inserted, on 1 October 1995, by section 12 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

71K Benefits where contributor leaves regular forces and is not entitled to retiring allowance

(1) Where any contributor under this Part is discharged or released from the regular forces in circumstances where no retiring allowance is payable, the contributor shall be entitled to receive a refund of the total amount of the contributor's contributions to the Fund (less any amounts already received by the contributor from the Fund), increased—

(a) in respect of contributions paid in respect of any period of contributory service under Part 3 or this Part by 0.25% for every month between the date of commencement of the contributor's contributory service under Part 3 or this Part and the date of payment of the refund; and

(b) where the Chief of Defence Force and the Authority so agree, by a further sum by way of interest computed as if the contributions paid by the contributor (after deducting all sums from time to time received by the contributor from the Fund) had been invested at compound interest with yearly rests at a rate calculated using a method that has been determined by the Authority (*see* subsections (11) and (12)); and, except in the case of payments made during the financial year in which the contributor retires, that interest shall be computed as if all money paid into or out of the Fund in any financial year had been paid on 30 June in that year.

(2) For the purposes of determining the amount of any refund of contributions payable to any contributor under subsection (1), the amount of the refund

shall include any amount payable to the contributor under section 35(1) of the Government Superannuation Fund Amendment Act 1976.

(3) Where any contributor is entitled to receive a payment under subsection (1) and the contributor has not less than 10 years contributory service, the contributor may elect to decline the payment and to have the transfer value of the contributor's contributions (as determined in accordance with subsection (5)) paid to any retirement scheme (within the meaning of section 6(1) of the Financial Markets Conduct Act 2013) that is nominated by the contributor and approved by the Authority.

(4) Any election under subsection (3) may be revoked, but shall be irrevocable once any payment has been accepted from the Fund pursuant to that election.

(5) For the purposes of subsection (3) the transfer value of a contributor's contributions shall be—

(a) the amount of the refund that the contributor would be entitled to receive under subsection (1), increased by 10% of that amount for every complete year of the contributor's contributory service in excess of 10 years' contributory service, and an appropriate portion of 10% for any part year of such contributory service; or

(b) twice the amount of the refund that the contributor would be entitled to receive pursuant to subsection (1),—

whichever is the lesser, and the amount that would be included in any refund of contributions payable to the contributor by virtue of section 35(1) of the Government Superannuation Fund Amendment Act 1976.

(6) Any contributor who is entitled to receive a payment under subsection (1) and who has not attained the age of 50 years may, at any time before the payment is made, elect to defer the contributor's right to payment under subsection (1) and to leave the contributor's contributions in the Fund.

(7) Any election under subsection (6) may be revoked at any time.

(8) In any case where a person has elected to leave contributions in the Fund under subsection (6), the provisions of subsections (6) and (7) of section 61R shall apply in all respects to that person, with such modifications as may be necessary, as if—

(a) every reference to Government service were a reference to service in the regular forces; and

(b) every reference to section 61S were a reference to section 71K.

(9) Where a contributor who has elected to leave contributions in the Fund under subsection (6) dies while any contributions are held in the Fund on his or her behalf and while not contributing and leaves a spouse or partner, sections 61M and 61Q shall not apply and there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(a) a refund of the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period of contributory service under Part 3 or this Part by 0.25% for every month between the date of commencement of the contributor's contributory service under Part 3 or this Part and the date of the contributor's death; or

(b) an annuity of one-half of the rate of the retiring allowance to which the deceased contributor would have been entitled if the contributor had become entitled to a retiring allowance calculated under section 71G on the date of the contributor's death as if—

(i) the date on which the contributor was discharged or released from the regular forces was the date of the contributor's retirement; and

(ii) the final average earnings of the contributor were increased by the percentage (if any) as certified by the Government Statistician by which the index number of the Consumers Price Index for the quarter which immediately precedes the date of the contributor's death exceeds the index number for the quarter immediately following the date on which the contributor was discharged or released from the regular forces—

and the entitlement of the spouse or partner to the refund or annuity shall not be affected by any change in the relationship status of that spouse or partner.

(10) Where a contributor who has elected to leave contributions in the Fund under subsection (6) dies while any contributions are held in the Fund on his or her behalf and while not contributing and does not leave a spouse or partner, sections 61O and 61Q shall not apply and there shall be paid out of the Fund to the contributor's personal representatives in trust for the persons entitled to receive them under the contributor's will or under the Acts relating to the distribution of intestate estates, as the case may be, the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period of contributory service under Part 3 or this Part by 0.25% for every month between the date of commencement of the contributor's contributory service under Part 3 or this Part and the date of the contributor's death.

(11) The Authority may not make a determination under subsection (1)(b) unless the Minister has approved the proposed method.

(12) A determination under that subsection is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	The maker must publish it in the *Gazette*	LA19 ss 73, 74(1)(a), Sch 1 cl 14
Presentation	It is not required to be presented to the House of Representatives because a transitional exemption applies under Schedule 1 of the Legislation Act 2019	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 71K: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71K(1)(b): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 71K(1)(b): amended, on 2 October 2001, by section 15 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71K(1)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71K(1)(b): amended, on 1 July 1992, by section 10 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 71K(1)(b): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71K(3): amended, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 71K(6): inserted, on 1 April 1988, by section 14 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 71K(7): inserted, on 1 April 1988, by section 14 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 71K(8): inserted, on 1 April 1988, by section 14 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 71K(9): inserted, on 1 April 1988, by section 14 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 71K(9): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71K(9): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71K(9)(b)(ii): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 71K(10): inserted, on 1 April 1988, by section 14 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 71K(10): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71K(11): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 71K(12): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

71L Benefits on death of contributor

Sections 61M, 61N, 61O, and 61Q shall apply in respect of contributors under this Part as if—

(a) the references in those sections to Government service included service in the regular forces:

(b) the references in section 61M(1)(a)(ii), section 61N(1)(a), section 61N(2)(a), and section 61O(1)(b) to section 61S(1)(a) were references to section 71K:

(c) the reference in section 61M(1)(b) to section 91 were a reference to section 71M:

(d) the reference in section 61N(1)(b) to section 61T(2) were a reference to section 71S(2):

(e) paragraph (a) of section 61O(1) had been repealed, and the following paragraph substituted:

(a) where the contributor dies before becoming entitled to a retiring allowance, a lump sum being:

(i) 1 year's salary of the contributor calculated at the rate of salary payable to the contributor when the contributor was last a contributor to the Fund; or

(ii) a refund of the contributor's contributions to the Fund including interest, as if the contributor had ceased service in the regular forces on the date of the contributor's death and become entitled to receive a refund of contributions under section 71K(1)—

whichever is the greater:

Section 71L: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

71M Election to surrender proportion of retiring allowance and receive cash payment

(1) Any contributor who becomes entitled to a retiring allowance under this Part may elect to surrender the contributor's right to a proportion of the retiring allowance and to receive instead payment out of the Fund of an amount calculated in accordance with formula A × B, where—

A is the amount by which the contributor's annual retiring allowance is reduced pursuant to the surrender:

B is:

(a) 21 where the contributor is not more than 40 years of age at the date of retirement:

(b) 21 reduced by 0.075 for each month between the contributor's 40th birthday and the contributor's age at the date of retirement where the contributor is more than 40 years of age but not more than 50 years of age at the date of retirement:

(c) 12 where the contributor is more than 50 years of age at the date of retirement.

(2) For the purposes of subsection (1) a contributor shall be deemed to be entitled to a retiring allowance under this Act in any case where the contributor would have been so entitled if the contributor had retired on the date of the election.

(3) An election may be made under subsection (1) by a contributor at any time within 3 months immediately preceding the date on which the contributor becomes entitled to a retiring allowance under this Part.

(4) Where an election is made during the period specified in subsection (3), it shall be deemed to have been made on the earliest day on which the contributor would be entitled to a retiring allowance under this Part if the contributor survived and had retired.

(5) Subject to subsection (6), any contributor who has made an election under subsection (1) may make a further election within 3 months before the contributor is discharged or released from the regular forces, to thereupon receive not more than half the amount that the contributor would be entitled to receive if the contributor had been entitled to a retiring allowance when the contributor made the election under subsection (1).

(6) Where the Authority has determined under section 71H(2) to defer the commencement of the payment of a retiring allowance to a contributor, that contributor shall not be entitled to make any election under subsection (5).

(7) Where any amount is paid to any contributor under subsection (5), interest shall be payable on that amount by the contributor at such rate as the Authority may determine for the period between the date on which the contributor receives that amount and the date on which the contributor becomes entitled to the retiring allowance or the date of the contributor's death, whichever is the earlier.

(8) All such interest shall be recoverable as a debt due to the Crown and may be deducted from any retiring allowance payable to the contributor or any annuity payable to the surviving spouse or partner of the contributor.

(9) Every election under this section shall be made in writing and delivered to the Authority before the contributor has accepted any instalment of the contributor's retiring allowance.

(10) Except as provided in subsection (11), no contributor shall have the right to revoke or amend any election under this section or to make any further election.

(11) Where a contributor to whom subsection (2) or subsection (5) applies has made an election under subsection (1), that contributor shall be entitled to make 1 further election to increase the proportion of the retiring allowance surrendered under subsection (1) before the contributor has accepted any instalment of the contributor's retiring allowance.

(12) No election or combination of elections under this section shall entitle any contributor to surrender more than one-quarter of the contributor's retiring allowance.

(13) Where a contributor has completed an election under this section in respect of a previous period of contributory service, the amount so surrendered shall

be deducted from the retiring allowance that the contributor may elect to surrender.

(14) Upon an election under this section becoming effective the annual retiring allowance payable to a contributor shall be reduced by the same proportion as that which the contributor has elected to surrender, and all rights in respect of the proportion so surrendered shall be deemed to be determined.

(15) Except as provided in subsection (5), any amount which a contributor is entitled to receive under this section shall become payable—

(a) on the date on which the contributor becomes entitled to payment of the retiring allowance; or

(b) in the case of a contributor to whom subsection (2) applies, on the date of the contributor's death,—

whichever is the earlier.

Section 71M: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71M(1) formula item B paragraph (a): amended, on 1 April 1990, by section 16(a) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71M(1) formula item B paragraph (b): amended, on 1 April 1990, by section 16(b) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71M(1) formula item B paragraph (b): amended, on 1 April 1990, by section 16(c) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71M(1) formula item B paragraph (c): amended, on 1 April 1990, by section 16(d) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71M(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71M(7): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71M(8): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71M(9): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

71N Right to defer retiring allowance to age 55 or 60 in return for lump sum at retirement

(1) Any contributor who becomes entitled to a retiring allowance under this Part may, in addition to or instead of exercising the right to surrender a proportion of the contributor's retiring allowance under section 71M, elect to defer receiving from the Fund the contributor's retiring allowance until the contributor attains the age of 55 or 60 years and to receive on the date on which the contributor would otherwise be entitled to receive the first instalment of the retiring allowance an amount from the Fund calculated according to the formula C × D, where:

C is the contributor's annual retiring allowance after the effect of any election under section 40, section 48, or section 71M:

D is—

(a) the number of months from the contributor's date of retirement to the date the contributor attains 55 or 60 years of age (whichever is appropriate) multiplied by 0.08; or

(b) 20.16—

whichever is the lesser.

(2) Every election under subsection (1) shall be made in writing and delivered to the Authority before the contributor has accepted any instalment of the contributor's retiring allowance.

(3) No contributor shall have the right to revoke or amend any election under subsection (1) or to make any further election after the contributor has accepted any payment under this section.

(4) Subject to subsection (5), where any contributor dies after having made an election under subsection (1) but before attaining the age at which the contributor has elected to receive the annual retiring allowance, sections 61N, 61O, and 61Q shall apply—

(a) as if the references in section 61N(1)(a), section 61N(2)(a), and section 61O to section 61S(1)(a) were references to section 71K(1); and

(b) as if the reference in section 61N(1)(b) to section 61T(2) were a reference to section 71S(2).

(5) Where any contributor to whom subsection (4) applies dies, no annuity shall be payable under section 61N(1)(b) or 61N(2)(b) until such time as the contributor's annual retiring allowance would have been payable had the contributor survived and attained the age at which the contributor elected to receive the retiring allowance.

(6) For the purposes of calculating the amount of the retiring allowance payable to the contributor at the date at which the contributor has elected to receive the retiring allowance, and for the purposes of calculating any annuity, the contributor shall be deemed to have been receiving from the date of retirement an annual retiring allowance of an amount calculated from time to time according to the formula set out in subsection (7) or subsection (8) (as appropriate).

(7) In any case where the contributor's date of retirement is on or after 1 April 1990, the formula for the purposes of subsection (6) is—

$$C \div [1 + (0.02 \times n)]$$

where—

C is the retiring allowance that would have been payable—

(a) had the contributor not elected to defer the retiring allowance, but after allowing for the effect of any election under section 40 or section 48 or section 71M; and

(b) had Part 3 of the Government Superannuation Fund Amendment Act 1990 not been enacted:

n is the number, if any, of years (including fractions of a year) by which the contributor's date of retirement precedes whichever is the earlier of—

(a) the date to which the contributor elected to defer the retiring allowance; or

(b) 1 October 1999.

(8) In any case where the contributor's date of retirement is before 1 April 1990, the formula for the purposes of subsection (6) is—

$$C \times (0.7 + (0.014 \times t))$$

where—

C is the retiring allowance that would have been payable—

(a) had the contributor not elected to defer the retiring allowance, but after allowing for the effect of any election under section 40 or section 48 or section 71M; and

(b) had neither Part 1 nor Part 3 of the Government Superannuation Fund Amendment Act 1990 been enacted:

t is the number, if any, of years (including fractions of a year) by which the date to which the contributor elected to defer the retiring allowance precedes 1 October 1999.

Section 71N: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71N(1) formula item D paragraph (a): amended, on 1 April 1990, by section 17(1)(a) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71N(1) formula item D paragraph (b): amended, on 1 April 1990, by section 17(1)(b) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71N(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71N(6): replaced, on 1 April 1990, by section 17(2) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71N(7): inserted, on 1 April 1990, by section 17(2) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 71N(8): inserted, on 1 April 1990, by section 17(2) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

71O Contributions in respect of previous service in armed forces

(1) Where any contributor has served as a member of the regular forces or as a regular member of the armed forces of any State other than New Zealand for any period or periods before the commencement of the contributor's contributory service as a member of the regular forces, the contributor may, with the consent of the Authority and the Chief of Defence Force, elect to contribute to

the Fund in respect of the whole or any part of that period or those periods of previous service.

(2) The consent of the Authority under subsection (1) may be given subject to such conditions as the Authority thinks fit, including payment of contributions at such rate or rates as the Authority thinks fit.

(3) Except with the consent of the Authority no election under this section shall be made more than 5 years after the contributor last became a member of the regular forces.

(4) No election shall be made under this section so as to enable any contributor—

(a) to contribute to the Fund in respect of any period of service for which the contributor is receiving or has received any pension or retiring allowance except with the consent of the Authority and subject to such conditions as may be imposed by the Authority:

(b) to contribute to the Fund in respect of any period of contributory service in excess of 10 years occurring before the commencement of the contributor's current actual continuous service as a member of the regular forces unless that earlier contributory service was service as a member of the regular forces.

Section 71O: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71O(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71O(1): amended, on 1 April 1990, pursuant to section 102(5) of the Defence Act 1990 (1990 No 28).

Section 71O(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71O(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71O(4)(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

71P Option where contributor on leave of absence without salary

(1) Where any contributor under this Part is on leave of absence without salary, the contributor may elect that section 32 (as applied by section 71S(2)) shall apply, or may elect that that section shall not apply and that subsection (2) shall apply.

(2) Where a contributor elects that this subsection shall apply—

(a) the contributor's contributions shall remain in the Fund:

(b) the contributor shall not be liable to pay contributions in respect of the period of leave of absence:

(c) the period of leave of absence shall not be counted as contributory service of the contributor:

(d) if the person again becomes a contributor to the Fund under this Part before attaining the age of 50 years, the person's contributions shall not be refunded to the person, and the person's previous record of contributory service shall be reactivated and count as continuous contributory service for the purpose of calculating benefits under this Part, but shall be discounted in the following manner:

(i) a discount of 1.25% for each complete year of the period of the person's ineligibility to be a contributor for which the person has a corresponding period of contributory service that will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect of any fraction of a year of ineligibility for which the person has a corresponding period of such contributory service:

(ii) a discount of 2.25% for each complete year of the period of the person's ineligibility to be a contributor that is in excess of the person's period of contributory service that will be reactivated in accordance with this section and of a relative proportion of that percentage in respect of any fraction of a year of ineligibility for which the person has no corresponding period of such contributory service:

(e) if the contributor dies during the period of leave of absence and leaves a spouse or partner, sections 61M and 61Q shall not apply and there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner—

(i) a refund of the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period of contributory service under Part 3 or this Part by 0.25% for every month between the date of commencement of the contributor's contributory service and the date of the contributor's death; or

(ii) an annuity at one-half of the rate of the retiring allowance to which the deceased contributor would have been entitled if the contributor had become entitled to a retiring allowance calculated under section 71G on the date of the contributor's death—

and the entitlement of the spouse or partner to the refund or annuity shall not be affected by any change in the relationship status of that spouse or partner:

(f) if the contributor dies during the period of leave of absence and does not leave a spouse or partner, sections 61O and 61Q shall not apply and there shall be paid out of the Fund to the contributor's personal representatives in trust for the persons entitled to receive them under the contributor's will or under the Acts relating to the distribution of intestate estates, as the case may be, the contributor's contributions to

the Fund increased in respect of contributions paid in respect of any period of contributory service under Part 3 or this Part by 0.25% for every month between the date of commencement of the contributor's contributory service and the date of the contributor's death.

(3) Any period of discounted contributory service referred to in subsection (2)(d) shall be deemed to precede immediately the date on which the person again became a contributor to the Fund.

(4) Nothing in this section shall apply in respect of any period of leave of absence without salary of less than 29 days duration.

Section 71P: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71P(2)(d)(i): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 71P(2)(d)(ii): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 71P(2)(e): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71P(2)(e): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71P(2)(e)(i): amended, on 1 April 1988, by section 15(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 71P(2)(f): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 71P(4): amended, on 1 April 1988, by section 15(2) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

71Q Election to contribute in respect of previous Government service

(1) Subject to subsection (2), where any contributor under this Part has service in the Government service that is not at present included in the contributor's contributory service, the contributor may elect to contribute to the Fund under this Part in respect of not more than 10 years of that service.

(2) Except with the consent of the Authority, and subject to such conditions as it thinks fit, including payment of contributions at such rate or rates as may be determined by the Authority, no election may be made under subclause (1) by any person—

(a) who is not a full-time member of the regular forces; or

(b) in respect of any period during which the contributor was not a permanent full-time employee in the Government service; or

(c) who has attained the age of 50 years.

(3) Without limiting the power of the Authority to require greater contributions in any case to which subsection (2) applies, where a contributor makes an election to contribute under this section, the contributor shall contribute to the Fund in respect of the period to which the election relates as if that service had been service as a member of the regular forces—

(a) on the salary received by the contributor in respect of that period; or

(b) as if the contributor received salary in respect of that period at the rate of salary payable to the contributor at the date of the election—

whichever is the greater.

(4) Where any election is made under this section the extent to which the Government service concerned is to be treated as service under this Part shall be determined by the Authority.

(5) Except with the consent of the Authority, every election under this section shall be made within 5 years of the contributor becoming a member of the regular forces.

Section 71Q: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71Q(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71Q(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71Q(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71Q(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

71R Election to contribute at former rate where salary reduced

(1) Where for any reason a contributor's salary has been reduced (whether by reason of the contributor ceasing to hold higher rank or otherwise) the contributor may, by notice in writing delivered to the Authority not later than 3 months after the date of the reduction, or within such further time as the Authority may in any case allow, elect to continue to contribute to the Fund as if the salary had not been so reduced; and every person so electing and contributing shall be entitled on retirement to a retiring allowance (if any) computed as if the salary had not been so reduced.

(2) In the case of any reduction of a contributor's salary by reason of the contributor ceasing to hold any rank higher than the contributor's substantive rank, the contributor may, instead of exercising the contributor's right under subsection (1), elect to receive a refund of the contributor's contributions to the Fund in respect of the excess of the contributor's salary over the salary for the rank which the contributor then holds, and the amount of that excess shall be deemed not to form part of the contributor's salary for the purposes of this Act.

(3) Interest shall be payable on any refund payable under subsection (2) at the rate of 0.25% for each month during which the contributions in respect of the excess were held by the Fund.

(4) Except with the consent of the Authority, no contributor may make an election under subsection (1) following an interval during which the contributor was not in the regular forces.

(5) Where any election is made under subsection (1), the Authority may require the contributor to pay, in respect of the difference between the salary received by the contributor from time to time and the salary the contributor would have received from time to time, as additional contributions the amount certified by the Authority, after receiving advice from an actuary, as the total amount of contributions that would be required to be paid if the contributions provided the total cost of the benefits to which the contributor may become entitled under this Act, or such lesser amount as the Authority may determine.

Section 71R: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71R(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71R(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 71R(5): amended, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 71R(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

71S Sections to apply to contributors and contributions under this Part

(1) Except as provided in this section, nothing in Part 2, Part 2A, or Part 3 shall apply to contributors or contributions under this Part.

(2) Sections 32, 37, 40, 43, 48, 60, and 66B shall apply to contributors and contributions under this Part as if those sections were also included in this Part.

(2A) Section 25 shall apply to contributors and contributions under this Part as if it were also included in this Part and as if every reference to service in the Government service were a reference to service in the regular forces.

(3) Sections 61L, 61M, 61N, 61O, 61Q, and 61R shall apply in respect of contributors and contributions under this Part in the manner indicated in sections 71G, 71H(4), 71K, 71L, 71N, and 71P(2).

(4) Section 70(5) shall apply to contributors under this Part to the extent specified in section 71D(2).

Section 71S: inserted, on 25 December 1986, by section 15(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 71S(2A): inserted, on 1 April 1988, by section 16 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 71S(3): replaced, on 1 April 1988, by section 16 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Part 4
Superannuation of Judges and Solicitor-General

Part 4: replaced, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Interpretation and application

Heading: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

72 Interpretation

In this Part, unless the context otherwise requires,—

Judge means—

(a) a Judge of the High Court appointed under section 100 of the Senior Courts Act 2016:

(b) a Judge of the Employment Court appointed under section 200 of the Employment Relations Act 2000:

(c) a Judge of the Compensation Court appointed under section 41 of the Workers' Compensation Act 1956:

(d) a Judge of the Maori Land Court appointed under section 7 of Te Ture Whenua Maori Act 1993:

(e) a Chief Judge of the District Court appointed under section 24 of the District Court Act 2016:

(f) a Judge of the District Court appointed under section 11 of the District Court Act 2016

judicial service means any service as a Judge; and where such service is not continuous shall be the aggregate of all such periods of service

temporary Judge means—

(a) a Judge of the High Court appointed under section 113 of the Senior Courts Act 2016:

(b) a Judge of the Employment Court appointed under section 207 of the Employment Relations Act 2000:

(c) a Judge of the Compensation Court appointed under section 43 of the Workers' Compensation Act 1956:

(d) a Judge of the Maori Land Court appointed under section 9 of Te Ture Whenua Maori Act 1993:

(e) a Judge of the District Court appointed under section 31 of the District Court Act 2016.

Section 72: replaced, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 72 **Judge** paragraph (a): amended, on 1 March 2017, by section 183(b) of the Senior Courts Act 2016 (2016 No 48).

Section 72 **Judge** paragraph (b): amended, on 2 October 2000, pursuant to section 241 of the Employment Relations Act 2000 (2000 No 24).

Section 72 **Judge** paragraph (d): amended, on 1 July 1993, pursuant to section 362(2) of Te Ture Whenua Maori Act 1993 (1993 No 4).

Section 72 **Judge** paragraph (e): amended, on 1 March 2017, by section 261 of the District Court Act 2016 (2016 No 49).

Section 72 **Judge** paragraph (f): amended, on 1 March 2017, by section 261 of the District Court Act 2016 (2016 No 49).

Section 72 **temporary Judge** paragraph (a): amended, on 1 March 2017, by section 183(b) of the Senior Courts Act 2016 (2016 No 48).

Section 72 **temporary Judge** paragraph (b): amended, on 2 October 2000, pursuant to section 241 of the Employment Relations Act 2000 (2000 No 24).

Section 72 **temporary Judge** paragraph (d): amended, on 1 July 1993, pursuant to section 362(2) of Te Ture Whenua Maori Act 1993 (1993 No 4).

Section 72 **temporary Judge** paragraph (e): amended, on 1 March 2017, by section 261 of the District Court Act 2016 (2016 No 49).

73 Application of this Part to Solicitor-General

(1) Subject to subsection (2), this Part shall apply to any person appointed to the office of Solicitor-General as if that appointment were an appointment as a Judge.

(2) Where any person has, before 31 December 1980, elected under section 74 to remain a contributor under Part 2, this Part shall not apply to that person while he holds the office of Solicitor-General.

Section 73: replaced, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

74 Application of this Part

(1) Subject to section 74B, this Part shall apply to all Judges appointed after the commencement of this Part.

(2) Nothing in this Part shall apply to any Judge appointed after 31 March 1988.

Section 74: replaced, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 74(2): inserted (with effect on 1 April 1988), on 8 May 1989, by section 2 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

74A Application of this Part to Judges to whom Parts 4 and 5 applied

(1) Subject to subsection (2) and to section 7 of the Government Superannuation Fund Amendment Act 1980, this Part shall apply to all persons to whom Part 4 or Part 5 applied on 31 December 1980.

(2) Any Judge who was a contributor under Part 5 on 31 December 1980 may elect, by notice in writing delivered to the Authority before 30 June 1981, to remain a contributor under Part 5.

(3) Every such election shall be irrevocable.

(4) Where any such election is made this Part shall not apply and is hereby deemed never to have applied to that Judge.

Section 74A: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 74A(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

74B Application of this Part to Judge of or over age of 63 years on appointment

(1) Where any person is first appointed to be a Judge after he has attained the age of 63 years he may elect, by notice in writing delivered to the Authority within 3 months after that appointment, that this Act shall not apply to him.

(2) Every such election shall be irrevocable.

(3) Where any such election is made this Act shall not apply and is hereby deemed never to have applied to that person.

Section 74B: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 74B(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Contributions

Heading: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

74C Contributions

(1) From the salary payable to any Judge in respect of any period after 31 December 1980 a contribution at the rate applicable under subsection (2) shall be deducted as the salary becomes payable from time to time.

(2) The contribution to be deducted from the salary of a Judge in accordance with subsection (1) shall be—

(a) 7% if his age is under 42 years at the commencement of his judicial service:

(b) 7.5% if he has then attained the age of 42 years but has not attained the age of 50 years:

(c) 8% if he has then attained the age of 50 years.

(3) Notwithstanding subsection (1), where the judicial service completed by any Judge is such that if he were to retire he would be entitled to the maximum retiring allowance payable under section 74E, no further contributions shall be deducted from his salary in respect of any period after 31 December 1980 or after such service has been completed, whichever is the later.

(4) Notwithstanding subsection (1), where the judicial service completed by any Judge who was a contributor under Part 5 on 31 December 1980 is such that if Part 5 still applied to that Judge he would be entitled to the maximum retiring allowance under that Part, no further contributions shall be deducted from his

salary in respect of any period after 31 December 1980 or after such service has been completed, whichever is the later.

(5) *[Repealed]*

Section 74C: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 74C(5): repealed, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

74D Service as a temporary Judge

(1) Where any person is appointed as a temporary Judge and that person was, immediately before his appointment, holding office as a Judge, that person shall pay contributions in respect of his service as a temporary Judge as if that service were service as a Judge.

(2) Where subsection (1) applies to any person the provisions of this Part shall apply to that person as if he had received a further appointment as a Judge on the date on which he was appointed as a temporary Judge.

(3) Where any person to whom subsection (1) does not apply is appointed as a Judge, and that person was, immediately before his appointment, holding office as a temporary Judge, that person may elect to pay contributions in respect of his service as a temporary Judge as if that service were service as a Judge.

(4) Every such election shall be irrevocable, and shall be delivered to the Authority within 3 months after the person is appointed as a Judge.

(5) Where any such election is made the provisions of this Part shall apply to that person as if he had been appointed as a Judge on the date on which he was appointed as a temporary Judge.

Section 74D: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 74D(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Retiring allowances

Heading: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

74E Entitlement of Judge to retiring allowance

(1) Every Judge who—

(a) retires after having attained the age of 68 years; or

(b) resigns his office after having completed 10 years' judicial service and having attained the age of 60 years; or

(c) resigns his office after having completed not less than 20 years' judicial service; or

(d) satisfies the Governor-General in Council that he has become incapable of performing the duties of his office by reason of any permanent infirmity or other cause, and thereupon resigns his office,—

shall be entitled to a retiring allowance in proportion to the amount of his annual salary at the time of retiring or resigning, computed in accordance with the succeeding provisions of this section.

(2) In no case shall the retiring allowance computed under this section exceed two-thirds of the annual salary of the Judge at the date of his retirement or resignation.

(3) Subject to subsection (2) and to sections 74F and 74G, the retiring allowance of a Judge shall be computed so that for each year of judicial service the Judge shall be entitled to receive the following proportions of his salary at the date of his retirement or resignation:

(a) where the Judge was under 42 years of age at the date of his first appointment, one thirty-third part of that salary for each year of judicial service and a proportionate part of that fraction of that salary for each part of a year of judicial service:

(b) where the Judge was 42 years of age or over but under 50 years of age at the date of his first appointment, one-thirtieth part of that salary for each year of judicial service and a proportionate part of that fraction of that salary for each part of a year of judicial service:

(c) where the Judge was 50 years of age or over but under 54 years of age at the date of his first appointment, one twenty-seventh part of that salary for each year of judicial service and a proportionate part of that fraction of that salary for each part of a year of judicial service:

(d) where the Judge was 54 years of age or over at the date of his first appointment, one twenty-fourth part of that salary for each year of judicial service and a proportionate part of that fraction of that salary for each part of a year of judicial service.

Section 74E: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

74F Minimum retiring allowance for certain Judges who retire at 68 years of age or over

(1) Notwithstanding section 74E(3), where any Judge to whom section 74E(1)(a) applies has completed not less than 18 years of judicial service immediately before his retirement under that section the retiring allowance of that Judge shall be two-thirds of his annual salary at the date of his retirement.

(2) Notwithstanding section 74E(3), but subject to subsection (1), where any Judge to whom section 74E(1)(a) applies was 52 years of age or over but under 54 years of age at the date of his first appointment the minimum retiring

allowance of that Judge shall be sixteen twenty-sevenths of his annual salary at the date of his retirement.

Section 74F: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

74G Minimum retiring allowance for Judge who resigns on grounds of incapacity

Notwithstanding section 74E(3), the retiring allowance of every Judge to whom section 74E(1)(d) applies shall be not less than 15% of his salary at the date of his resignation.

Section 74G: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Refund of contributions

Heading: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

74H Power to elect to receive refund of contributions instead of retiring allowance

(1) Where any Judge retires or resigns his office and is entitled to receive a retiring allowance he may, at any time before accepting the first instalment of his retiring allowance, elect to accept a refund of the total contributions paid by him under this Act instead of a retiring allowance.

(2) Every such election shall be irrevocable.

(3) Where any such election is made, the Judge shall be entitled to receive the refund of contributions without interest unless interest is payable under section 61S(1)(a) (as applied by section 74IA), and no sum shall be payable under this Part in the event of his death.

Section 74H: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 74H(3): amended (with effect on 1 May 1985), on 25 December 1986, by section 18(2) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

74I Entitlement to refund where no entitlement to retiring allowance

(1) Where any Judge retires or resigns his office and is not entitled to receive a retiring allowance, he shall be entitled to receive a refund of the total contributions paid by him under this Act.

(2) The refund of the contributions shall be paid without interest unless interest is payable under section 61S(1)(a) (as applied by section 74IA), and no sum shall be payable under this Part in the event of the death of the Judge.

Section 74I: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 74I(2): amended (with effect on 1 May 1985), on 25 December 1986, by section 18(3) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

74IA Rights and benefits where judicial service ceases other than on death

Section 61S shall apply in respect of Judges as if—

(a) Judges were contributors under Part 2A:

(b) paragraph (b) of subsection (1) of that section, and the reference to that paragraph in subsection (5) of that section, had been repealed:

(c) the references in that section to Government service included judicial service:

(d) the references in that section to section 61L were references to section 74E.

Section 74IA: inserted (with effect on 1 May 1985), on 25 December 1986, by section 18(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Payments to spouses or partners and dependants

Heading: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Heading: amended, on 26 April 2005, by section 4(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

74J Benefits payable on death of Judge

(1) Subject to subsection (2), sections 61M, 61N, 61O, and 61Q shall apply in respect of Judges as if—

(a) Judges were contributors under Part 2A:

(b) the references in those sections to becoming entitled to a retiring allowance were references to receipt of the first instalment of that allowance:

(c) the references in those sections to Government service included judicial service:

(d) the reference in section 61M(1)(b)(ii) to the ground of medical unfitness for further duty were a reference to resignation of office under section 74E(1)(d):

(e) section 61S(1)(b) had been repealed.

(2) Notwithstanding the limitations in sections 61M(1)(b)(ii) and 61N(1)(b) and (2)(b) (as applied by subsection (1)), where a Judge dies and leaves a spouse or partner who last became the spouse or partner of the Judge before the Judge received any instalment of a retiring allowance (irrespective of the date at which the Judge became entitled to receive a retiring allowance) and who elects to receive an annuity, the minimum annuity that shall be payable to the spouse or partner shall be—

(a) 15% of the salary payable to the Judge at the date of the Judge's retirement or death, whichever first occurs; or

(b) where the Judge has made an election under the second proviso to section 78(1), 20% of the salary payable to the Judge at the date of the Judge's retirement or death, whichever first occurs—

reduced by the same proportion as that which the spouse or partner has elected to surrender under section 61M(1)(b)(i).

Section 74J: replaced (with effect on 1 May 1985), on 25 December 1986, by section 19(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 74J(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Capitalisation of retiring allowance or annuity

[Repealed]

Heading: repealed, on 25 December 1986, pursuant to section 25(2) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

74K Election to surrender proportion of retiring allowance or annuity and receive cash payment

[Repealed]

Section 74K: repealed, on 25 December 1986, by section 25(2) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Minimum payments in respect of certain Judges

Heading: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

74L Certain Judges or surviving spouses or partners to be entitled to minimum payments

Notwithstanding this Part, no retiring allowance or annuity payable under this Part to or in respect of a Judge who was contributing under Part 5 on 31 December 1980 shall be any less than the allowance or annuity that would have been payable to that person had this Part not been passed, and, in the case of a Judge to whom section 74E(1)(a) applies, that Judge is hereby deemed to have completed as much judicial service as he would have completed had he retired at 72 years of age.

Section 74L: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 74L heading: amended, on 26 April 2005, by section 4(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Accounting

Heading: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

74M Judges Superannuation Account

(1) All contributions payable under this Part and Part 5 shall be paid into a special account within the Government Superannuation Fund to be called the Judges Superannuation Account.

(2) All retiring allowances, annuities, refunds of contributions, and other payments payable under this Part or Part 5 shall be paid out of the Judges Superannuation Account; and where in any year the money in the Judges Superannuation Account is insufficient to meet all such payments, the deficiency shall be met by a payment from a Crown Bank Account without further appropriation than this section.

(3) The Judges shall not, by reason of this section, become contributors to the Government Superannuation Fund for the purposes of any Part of this Act other than this Part and Part 5.

Section 74M: inserted, on 1 January 1981, by section 2 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 74M(2): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).

Part 4A
Superannuation of Masters

[Repealed]

Part 4A: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

74N Interpretation

[Repealed]

Section 74N: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

74O Masters may elect to contribute under Part 4

[Repealed]

Section 74O: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

74P Judges appointed as Masters may elect to continue to contribute under Part 4

[Repealed]

Section 74P: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

74Q Part-time Masters

[Repealed]

Section 74Q: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

74R Masters may elect to continue to contribute under Parts 2, 2A, 3, or 3A

[Repealed]

Section 74R: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

74S Master deemed to have retired on expiration of term of appointment

[Repealed]

Section 74S: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

74T Transitional provision

[Repealed]

Section 74T: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Part 5
Superannuation of Judges

[Repealed]

Part 5: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

75 Interpretation

[Repealed]

Section 75: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

75A Application of this Part

[Repealed]

Section 75A: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

76 Retiring allowances of Judges

[Repealed]

Section 76: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

77 Election to contribute for widow’s annuity

[Repealed]

Section 77: repealed, on 4 December 1964, by section 12 of the Government Superannuation Fund Amendment Act 1964 (1964 No 125).

78 Contributions

[Repealed]

Section 78: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

79 Annuity to widow or refund of contributions on death of contributor

[Repealed]

Section 79: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

79A Election by Judge or surviving spouse to surrender proportion of retiring allowance or annuity and receive cash payment

[Repealed]

Section 79A: repealed, on 25 December 1986, by section 25(2) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

80 Refund of contributions where Judge unmarried after retirement

[Repealed]

Section 80: repealed (with effect on 1 April 1988), on 8 May 1989, by section 3 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81 Judges' Superannuation Account

[Repealed]

Section 81: repealed, on 1 January 1981, by section 6(4) of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Part 5A
Superannuation of Judges and Solicitor-General as from commencement of 1 April 1988

Part 5A: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Interpretation and application

Heading: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81A Interpretation

In this Part, unless the context otherwise requires,—

Judge means—

(a) a Judge of the High Court appointed under section 100 of the Senior Courts Act 2016:

(b) a Judge of the Employment Court appointed under section 200 of the Employment Relations Act 2000 or deemed to have been appointed

under that Act by subsection (1) or subsection (2) of section 253 of that Act:

(c) a Judge of the Compensation Court appointed under section 41 of the Workers' Compensation Act 1956:

(d) a Judge of the Maori Land Court appointed under section 7 of Te Ture Whenua Maori Act 1993:

(e) a Judge of the District Court appointed under section 11 or 24 of the District Court Act 2016,—

and includes, for the purpose of calculating any retiring allowance, annuity, other allowance, or payment that is payable under this Part, any person to whom this Part has applied and who has ceased to be a Judge

judicial service means—

(a) any service as a Judge; and

(b) any service as a temporary Judge in respect of which contributions are paid as if that service were service as a Judge,—

and, where such service is not continuous, shall be the aggregate of all such periods of service

temporary Judge means—

(a) a Judge of the High Court appointed under section 113 of the Senior Courts Act 2016:

(b) a Judge of the Employment Court appointed under section 207 of the Employment Relations Act 2000:

(c) a Judge of the Compensation Court appointed under section 43 of the Workers' Compensation Act 1956:

(d) a Judge of the Maori Land Court appointed under section 9 of Te Ture Whenua Maori Act 1993:

(e) a Judge of the District Court appointed under section 31 of the District Court Act 2016.

Section 81A: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81A **Judge** paragraph (a): amended, on 1 March 2017, by section 183(b) of the Senior Courts Act 2016 (2016 No 48).

Section 81A **Judge** paragraph (b): replaced, on 2 October 2000, by section 240 of the Employment Relations Act 2000 (2000 No 24).

Section 81A **Judge** paragraph (d): amended, on 1 July 1993, pursuant to section 362(2) of Te Ture Whenua Maori Act 1993 (1993 No 4).

Section 81A **Judge** paragraph (e): amended, on 1 March 2017, by section 261 of the District Court Act 2016 (2016 No 49).

Section 81A **temporary Judge** paragraph (a): amended, on 1 March 2017, by section 183(b) of the Senior Courts Act 2016 (2016 No 48).

Section 81A **temporary Judge** paragraph (b): replaced, on 2 October 2000, by section 240 of the Employment Relations Act 2000 (2000 No 24).

Section 81A **temporary Judge** paragraph (d): amended, on 1 July 1993, pursuant to section 362(2) of Te Ture Whenua Maori Act 1993 (1993 No 4).

Section 81A **temporary Judge** paragraph (e): amended, on 1 March 2017, by section 261 of the District Court Act 2016 (2016 No 49).

81B Application of this Part to Judges

(1) Subject to section 81D, this Part shall apply to all Judges appointed on or after 1 April 1988.

(2) Nothing in this Part shall apply in respect of—

(a) any person who is first appointed as a Judge or as Solicitor-General after 30 June 1992; or

(b) any period of judicial service after 30 June 1992 by any person who resumes judicial service after that date (other than a person whose contributions in respect of his or her previous period of judicial service remained, as a result of an election made by that person under this Part, in the Judges Superannuation Account throughout the period between that person's 2 periods of judicial service).

(3) Nothing in subsection (2) prevents any person who, as at the close of 30 June 1992, is a temporary Judge and who is appointed as a Judge immediately after ceasing to be a temporary Judge, from—

(a) contributing in accordance with section 81G(3) in respect of his or her service as a temporary Judge; and

(b) contributing under this Part in respect of that immediately following period of service as a Judge.

(4) Nothing in subsection (2) prevents any person who, as at the close of 30 June 1992, is an Associate Judge to whom this Part applies, and who takes office as a Judge immediately after ceasing to be an Associate Judge, from contributing under this Part in respect of his or her period of service as a Judge.

(5) Notwithstanding subsection (2), this Part shall continue to apply to any person who, as at the close of 30 June 1992, holds the office of Solicitor-General.

(6) Notwithstanding anything to the contrary in this Act, nothing in this Part shall apply in respect of any period of judicial service after the effective date of an election under section 81OA.

Section 81B: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81B(2): inserted, on 1 July 1992, by section 12 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 81B(3): inserted, on 1 July 1992, by section 12 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 81B(4): inserted, on 1 July 1992, by section 12 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 81B(4): amended, on 20 May 2004, pursuant to section 6(3) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81B(5): inserted, on 1 July 1992, by section 12 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 81B(6): inserted, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

81C Application of this Part to persons to whom Part 4 applies

(1) Subject to subsection (2), this Part shall apply to all persons to whom Part 4 applied on 31 March 1988 and who were, on that date, in office.

(2) Any person referred to in subsection (1) may elect, by notice in writing delivered to the Authority before 1 July 1989, to remain a contributor under Part 4.

(3) Every such election shall be irrevocable.

(4) Where any such election is made, this Part shall not apply and shall be deemed never to have applied to that person.

Section 81C: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81C(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

81D Application of this Part to Judge of or over age of 63 years on appointment

(1) Where any person is first appointed to be a Judge after that person has attained the age of 63 years, that person may elect, by notice in writing delivered to the Authority within 3 months after that appointment, that this Part shall not apply to that person.

(2) Every such election shall be irrevocable.

(3) Where any such election is made, this Part shall not apply and shall be deemed never to have applied to that person.

Section 81D: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81D(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

81E Application of this Part to Solicitor-General

(1) Subject to subsections (2) to (5), this Part shall apply to any person appointed to the office of Solicitor-General as if that appointment were an appointment as a Judge.

(2) The person who held the office of Solicitor-General on 31 March 1988 may elect, by notice in writing delivered to the Authority before 1 July 1989, to remain a contributor under Part 2A.

(3) Any person who is appointed to the office of Solicitor-General and who is a contributor under Part 2A may elect, by notice in writing delivered to the Authority within 3 months after that appointment, to remain a contributor under Part 2A.

(4) Every election under subsection (2) or subsection (3) shall be irrevocable.

(5) Where any such election is made, this Part shall not apply and shall be deemed never to have applied to that person.

Section 81E: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81E(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81E(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Contributions

Heading: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81F Contributions

(1) A contribution at the rate of 8% shall be deducted from the salary payable to any Judge in respect of any period after 31 March 1988.

(2) The contribution shall be deducted as the salary becomes payable from time to time, and shall be paid into a special account within the Government Superannuation Fund to be called the Judges Superannuation Account.

(3) Notwithstanding the provisions of subsection (1), where the judicial service completed by a Judge exceeds 16 years, no further contributions shall be deducted from his or her salary in respect of any period after 31 March 1988 or after such service has been completed, whichever is the later.

Section 81F: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81G Service as temporary Judge

(1) Where any person is appointed as a temporary Judge and that person was, immediately before his or her appointment, holding office as a Judge, that person shall, unless he or she is entitled to a retiring allowance under section 81H(a), pay contributions in respect of his or her service as a temporary Judge as if that service were service as a Judge.

(2) Where subsection (1) applies to any person, the provisions of this Part shall apply to that person as if he or she had received a further appointment as a Judge on the date on which he or she was appointed as a temporary Judge.

(3) Where any person to whom subsection (1) does not apply is appointed as a Judge, and that person was, immediately before his or her appointment, holding office as a temporary Judge, that person may elect to pay contributions in respect of his or her service as a temporary Judge as if that service were service as a Judge.

(4) Every such election shall be irrevocable, and shall be delivered to the Authority within 3 months after the person is appointed as a Judge.

(5) Where any such election is made, the provisions of this Part shall apply to that person as if he or she had been appointed as a Judge on the date on which he or she was appointed as a temporary Judge.

Section 81G: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81G(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Retiring allowances

Heading: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81H Entitlement of Judge to retiring allowance

Every Judge who—

(a) retires after having attained the age of 68 years; or

(b) resigns his or her office after having completed not less than 10 years' judicial service and having attained the age of 50 years; or

(c) satisfies the Governor-General in Council that he or she has become incapable of performing the duties of his or her office by reason of any permanent infirmity or other cause, and resigns his or her office,—

shall be entitled to a retiring allowance in proportion to the amount of his or her salary at the time of retiring or resigning, computed in accordance with the provisions of section 81I.

Section 81H: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81I Computation of retiring allowance

(1) The retiring allowance of a Judge shall be the pension percentage of the Judge's salary at the date of his or her retirement or resignation.

(2) For the purposes of this section—

appropriate fraction means one twenty-fourth part less, in the case where a Judge is under the age of 55 years at the date on which the retiring allowance is first to be paid, one nine-thousandth part in respect of every month or part of a month after that date during which the Judge is under that age

pension percentage means the percentage calculated in accordance with the following formula:

$$P \times (0.7 + (0.014 \times t))$$

where—

P is the appropriate fraction multiplied by the number of years (including fractions of a year) of judicial service, with a maximum of two-thirds, and, in the case of a Judge to whom section 81H(c) applies, with a minimum of one-half:

t is the number, if any, of years (including fractions of a year) not exceeding 9.5, by which the date which is the earlier of—

(a) the date on which judicial service ceased; or

(b) the date on which a period of 16 years of judicial service was completed,—

precedes 1 October 1999.

(3) Where a Judge who was contributing under Part 5 on 31 December 1980 retires after having attained the age of 68 years and before attaining the age of 72 years, then, for the purpose of calculating the item "P" in subsection (2), the period of judicial service shall be deemed to include the period between the date of the Judge's retirement and his or her 72nd birthday.

Section 81I: replaced, on 1 April 1990, by section 18 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

81J Minimum retiring allowance for Judge who resigns on grounds of incapacity

[Repealed]

Section 81J: repealed, on 1 April 1990, by section 19 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Death benefits

Heading: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81K Minimum annuity payable to eligible spouse or partner of deceased Judge

(1) This section applies to a spouse or partner—

(a) who is the spouse or partner of a Judge who has died; and

(b) who last became the spouse or partner of the Judge before the Judge received any instalment of a retiring allowance (irrespective of the date at which the Judge became entitled to receive a retiring allowance); and

(c) who is entitled to a benefit under section 81L or section 81M(1), and who elects to receive an annuity.

(2) Notwithstanding anything in section 81L or section 81M(1), but subject to subsection (3), the minimum annuity payable to a spouse or partner to whom this section applies shall be 25% of the salary payable to the Judge at the date of the Judge's retirement or death, whichever first occurs.

(3) The minimum annuity referred to in subsection (2) shall be reduced—

(a) by the same proportion as that which the spouse or partner elects to surrender under section 81L(1)(b); and

(b) in the case of the spouse or partner of a Judge who has made an election under section 91 before his or her death, by the same proportion as that which the Judge elected to surrender under that election.

Section 81K: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

The Section 81K heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81K(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81K(1)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81K(1)(b): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81K(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81K(3)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81K(3)(b): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

81L Benefits where Judge dies while in office and leaves spouse or partner

(1) Subject to subsection (2), where any Judge dies while in office and leaves a spouse or partner, there shall be paid to the spouse or partner, at the election of the spouse or partner,—

(a) a lump sum being—

(i) 1 year's salary of the Judge calculated at the rate of salary payable to him or her when he or she was last a contributor to the Judges Superannuation Account; or

(ii) a refund of the Judge's contributions to the Judges Superannuation Account including interest, as if he or she had ceased judicial service on the date of his or her death and made an election under section 81P(1)(a)—

whichever is the greater, and the spouse or partner shall have no further claim against the Judges Superannuation Account; or

(b) both—

(i) a lump sum, being not more than 80% of the maximum sum that the Judge could have elected to receive under section 91 had the Judge resigned from office under section 81H(c) on the date of his or her death and had the Judge been entitled to make an election under section 91 at the date of his or her death; and

(ii) an annuity at one-half of the rate of the retiring allowance to which the deceased Judge would have been entitled if he or she had resigned from office under section 81H(c) on the date of his or her death, reduced by the same proportion as the proportion of the retiring allowance which the Judge would have had to surrender under section 91 for the purpose of providing a lump sum equal to that payable under subparagraph (i).

(2) Where a Judge dies while in office after making an election under section 91 and leaves a spouse or partner,—

(a) subsection (1)(a) shall not apply; and

(b) any lump sum payable under subsection (1)(b)(i) shall be reduced by such amount as the Judge elected to receive under section 91.

(3) Every election under subsection (1) shall be made in writing delivered to the Authority, and shall not be capable of revocation or variation after the first payment from the Judges Superannuation Account in accordance with the election is accepted by the spouse or partner.

(4) The entitlement of any spouse or partner to any lump sum or annuity under this section shall not be affected by any change in the relationship status of that spouse or partner.

(5) Nothing in this section shall apply to a Judge who dies while in office after becoming entitled to a retiring allowance in respect of any previous judicial service.

Section 81L: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81L heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81L(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81L(1)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81L(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81L(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81L(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81L(4): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81L(4): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

81M Benefits where Judge dies after becoming entitled to retiring allowance and leaves spouse or partner

(1) Where any Judge dies after becoming entitled to a retiring allowance and leaves a spouse or partner who last became the spouse or partner of the Judge before the Judge became entitled to the retiring allowance, there shall be paid to the spouse or partner, at the election of the spouse or partner,—

(a) the amount that the Judge would have been entitled to receive if he or she had made an election under section 81P(1)(a) on the date from which the first payment of the retiring allowance was payable, less

any amounts received by the Judge from the Judges Superannuation Account; or

(b) an annuity at one-half of the rate of retiring allowance to which the deceased Judge was entitled at the date of his or her death.

(2) Where any Judge dies after becoming entitled to a retiring allowance and leaves a spouse or partner who last became the spouse or partner of the Judge after the Judge became entitled to a retiring allowance, there shall be paid to the spouse or partner, at the election of the spouse or partner,—

(a) the amount that the Judge would have been entitled to receive if the Judge had made an election under section 81P(1)(a) on the date from which the first payment of the retiring allowance was payable, less any amounts received by the Judge from the Judges Superannuation Account; or

(b) an annuity being the appropriate proportion of the retiring allowance to which the deceased Judge was entitled at the date of his or her death which shall be—

(i) 10% of that allowance where the Judge dies less than 2 years after the spouse or partner last became his or her spouse or partner:

(ii) 20% of that allowance where the Judge dies 2 or more years but less than 3 years after the spouse or partner last became his or her spouse or partner:

(iii) 30% of that allowance where the Judge dies 3 or more years but less than 4 years after the spouse or partner last became his or her spouse or partner:

(iv) 40% of that allowance where the Judge dies 4 or more years but less than 5 years after the spouse or partner last became his or her spouse or partner:

(v) 50% of that allowance where the Judge dies 5 or more years after the spouse or partner last became his or her spouse or partner.

(3) Every election under subsection (1) or subsection (2) shall be made in writing delivered to the Authority, and shall not be capable of revocation or variation after the first payment from the Judges Superannuation Account in accordance with the election is accepted by the spouse or partner.

(4) The entitlement of any spouse or partner to any annuity under this section shall not be affected by any change in the relationship status of that spouse or partner.

Section 81M: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81M heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(2)(b)(i): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(2)(b)(ii): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(2)(b)(iii): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(2)(b)(iv): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(2)(b)(v): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81M(4): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81M(4): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

81N Benefit where Judge dies without leaving spouse or partner

(1) Where any Judge dies and does not leave a spouse or partner, there shall be paid to the Judge's personal representatives in trust for the persons entitled to receive them under the Judge's will, or under the Acts relating to the distribution of intestate estates, as the case may be,—

(a) where the Judge dies while in office, the amount that the Judge would have been entitled to receive if he or she had made an election under section 81P(1)(a) on the date of his or her death:

(b) where the Judge dies after becoming entitled to a retiring allowance, the amount that the Judge would have been entitled to receive if he or she had made an election under section 81P(1)(a) on the date from which the first payment of the retiring allowance was payable, less any amounts received by him or her from the Judges Superannuation Account.

(2) Any money payable under subsection (1) to the personal representatives of a deceased Judge may, if no grant of probate or of letters of administration is obtained within 3 months after the death of the Judge, be paid to Public Trust in trust for the persons beneficially entitled to that money.

Section 81N: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81N heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81N(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81N(2): amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

81O Children's allowance

(1) Where any Judge dies and leaves a child or children under the age of 16 years, there shall be paid to or on behalf of every such child an allowance at the rate calculated under subsection (6) until the child attains the age of 16 years.

(2) Where a child of a deceased Judge has attained the age of 16 years and would be entitled to an allowance under subsection (1) if that child had not attained that age, the Authority may grant or continue an allowance to that child at such rate as the Authority may determine, not exceeding the rate calculated under subsection (6),—

(a) for assisting in the education of that child, up to the end of the calendar year in which the child attains the age of 18 years:

(b) where the child has a physical or mental disability that prevents the child from earning a living, for such period as the Authority thinks fit.

(3) No allowance shall be paid to any child of a deceased Judge under this section if an allowance is already payable to that child under this Act.

(4) Any money payable under this section to or on behalf of a child of a deceased Judge may, at the discretion of the Authority, be—

(a) paid to the child directly; or

(b) expended by the Authority for the benefit of the child; or

(c) paid to Public Trust or any other person to be expended on behalf of the child in such manner as Public Trust or that other person thinks fit.

(5) Any receipt given by an infant or any other person for any money paid under the authority of this section shall be a good discharge to the Authority.

(6) The rate of the allowance payable each financial year to or on behalf of any child under this section shall be—

$$\$1{,}000 \times (A \div B)$$

where—

A is the index number of the Consumers Price Index for the December quarter preceding the financial year in respect of which the allowance is payable:

B is the index number of the Consumers Price Index for the December quarter in the year 1982.

(7) Nothing in this section shall apply to a Judge who dies before becoming entitled to a retiring allowance if the Judge's judicial service had already ceased before the Judge dies.

Section 81O: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81O(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81O(2)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81O(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81O(4)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81O(4)(c): amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

Section 81O(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81O(6): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

81OA Right to cease to be contributor under Part 5A

Any contributor under this Part may, subject to regulations made under section 97, elect to cease to be a contributor to the Judges Superannuation Account and—

(a) to leave the contributor's contributions in the Account and to receive—

(i) a deferred pension; or

(ii) a deferred lump sum,—

in accordance with those regulations; or

(b) to receive a refund of the contributor's contributions in accordance with those regulations.

Section 81OA: inserted, on 1 October 1995, by section 13 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Benefits on ceasing service

Heading: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81P Rights and benefits where Judge ceases judicial service

(1) Where the judicial service of any Judge ceases for any reason (other than the death of the Judge), the Judge may—

(a) elect to receive a refund of his or her contributions to the Judges Superannuation Account (less any amounts already received by the Judge from that Account) increased, in respect of contributions paid in respect of any period after 1 May 1985 under this Part or Part 4, by 0.25% for every month beginning on or after 1 May 1985 during which the Judge was a contributor under this Part or Part 4:

(b) if the Judge has not less than 10 years' judicial service, elect to have the transfer value of his or her contributions (as determined in accordance with section 81S) paid to any retirement scheme (within the meaning of section 6(1) of the Financial Markets Conduct Act 2013) that is nominated by him or her and approved by the Authority:

(c) if the Judge has not less than 10 years' judicial service, elect, not more than 6 months after the date of ceasing judicial service or such extended period as the Authority may allow, to leave his or her contributions in the Judges Superannuation Account on the basis that—

(i) he or she may make a further election, not sooner than 3 months before he or she attains the age of 50 years, to receive a retiring allowance from such date as he or she may specify in the election, being a date on or after the day on which he or she attains the age of 50 years; and

(ii) the retiring allowance shall continue to be payable to him or her during any period when the Judge is not contributing to the Judges Superannuation Account.

(2) Every election under subsection (1) may, subject to subsection (3), be revoked, and the Judge may thereupon make an election under any other paragraph of that subsection.

(3) Every election under subsection (1) shall be in writing delivered to the Authority, and shall be irrevocable once any payment has been accepted from the Judges Superannuation Account pursuant to the election.

Section 81P: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81P(1)(b): amended, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 81P(1)(c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81P(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

81Q Benefits where Judge who has made election under section 81P(1)(c) dies before becoming entitled to retiring allowance

Where a Judge who has made an election under section 81P(1)(c) dies before becoming entitled to a retiring allowance, either because he or she has not made the further election provided for in that paragraph or because he or she dies before a date specified in such an election,—

(a) if the Judge leaves a spouse or partner, sections 81L and 81O shall not apply, and there shall be paid to the spouse or partner, at the election of the spouse or partner,—

(i) a refund of the Judge's contributions to the Judges Superannuation Account increased, in respect of contributions paid in respect of any period after 1 May 1985 under this Part or Part 4, by 0.25% for every month beginning on or after 1 May 1985 between the date on which the Judge became a contributor under this Part or Part 4 and the date of the Judge's death; or

(ii) an annuity at one-half of the rate of the retiring allowance to which the deceased Judge would have been entitled if he or she had become entitled to a retiring allowance calculated under section 81I on the date of his or her death—

and the entitlement of the spouse or partner to the refund or annuity shall not be affected by any change in the relationship status of that spouse or partner:

(b) if the Judge dies without leaving a spouse or partner, sections 81N and 81O shall not apply, and there shall be paid to the Judge's personal representatives in trust for the persons entitled to receive them under the Judge's will, or under the Acts relating to the distribution of intestate estates, as the case may be, the Judge's contributions to the Judges Superannuation Account increased, in respect of contributions paid in respect of any period after 1 May 1985 under this Part or Part 4, by 0.25% for every month beginning on or after 1 May 1985 between the date on which the Judge became a contributor under this Part or Part 4 and the date of his or her death.

Section 81Q: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81Q(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81Q(a): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 81Q(b): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

81R Benefits where Judge dies before making election under section 81P(1)

Where any Judge who is entitled to make an election under paragraph (a) or paragraph (b) of section 81P(1), or an initial election under paragraph (c) of that section, dies before making such an election, there shall be paid to the Judge's personal representatives in trust for the persons entitled to receive them under the Judge's will, or under the Acts relating to the distribution of intestate estates, as the case may be, the Judge's contributions to the Judges Superannuation Account, including interest, as if the Judge had made an election under section 81P(1)(a) on the date of his or her death, and no person shall have any claim on the Judges Superannuation Account for any allowance or annuity arising from the Judge's contributions to the Judges Superannuation Account.

Section 81R: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81S Calculation of transfer value

For the purposes of section 81P(1)(b), the transfer value of a Judge's contributions shall be—

(a) the amount of the refund that the Judge would be entitled to receive if he or she made an election under section 81P(1)(a), increased by 10% of that amount for every complete year of his or her judicial service in excess of 10 years, and an appropriate portion of 10% for any part of a year of such service; or

(b) twice the amount of the refund that the Judge would be entitled to receive if he or she had made an election under section 81P(1)(a)—

whichever is the lesser, increased by the amount that would be included in any refund of contributions payable to the Judge by virtue of section 35(1) of the Government Superannuation Fund Amendment Act 1976.

Section 81S: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81T Calculation of retiring allowance payable to Judge who has made election under section 81P(1)(c)

For the purposes of determining the retiring allowance payable to a person who has made an election under section 81P(1)(c) to receive a retiring allowance, the retiring allowance shall be calculated under section 81I, except that—

(a) the Judge's salary at the date of retirement or resignation shall be determined as the salary at the date on which the judicial service ceased, increased by the percentage (if any) as certified by the Government Statistician by which the index number of the Consumers Price Index for the quarter that immediately precedes the date upon which the retiring allowance is first to be paid exceeds the index number for the quarter immediately following the date on which the judicial service ceased:

(b) the date upon which the retiring allowance is first to be paid shall be treated as the date of the person's retirement or resignation.

Section 81T: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81T(a): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

81U Determination of amount of refund

For the purposes of determining the amount of any refund of contributions payable to or in respect of any Judge under any provision of sections 81P, 81Q, and 81R, the amount of the refund shall include any amount payable to or in respect of the contributor under section 35(1) of the Government Superannuation Fund Amendment Act 1976.

Section 81U: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81UA Election by Solicitor-General to continue to contribute to Judges Superannuation Account after retirement from office

(1) In this section, **Solicitor-General** means the person holding office as Solicitor-General on the date on which the Judicial Superannuation Determination 1996 comes into force.

(2) Notwithstanding anything contained in this Part, the Solicitor-General may elect to continue to contribute to the Judges Superannuation Account in accordance with this Part after resigning office as Solicitor-General, if the Solicitor-General resigns office, whether voluntarily or otherwise, before becoming entitled to a retiring allowance under this Part.

(3) Any election by the Solicitor-General under subsection (2) must be made in writing delivered to the Authority before the Solicitor-General resigns office.

(4) If the Solicitor-General makes an election under subsection (2), the Solicitor-General shall continue to be a contributor to the Judges Superannuation Account under this Part after resigning office until—

(a) the date on which the Solicitor-General elects to cease to be a contributor, which, except with the consent of the Authority, shall not be more than 3 months after the date of resignation; or

(b) the Solicitor-General dies,—

whichever date first occurs; and if the date specified in paragraph (a) first occurs it shall be deemed to be the date on which the Solicitor-General resigns office.

(5) The period during which the Solicitor-General continues to be a contributor to the Judges Superannuation Account under this section shall be deemed for the purposes of this Part to be judicial service, and the Solicitor-General shall be deemed to receive during that period such salary as the Authority may from time to time determine.

(6) The Solicitor-General shall, for the purposes of this Part, be deemed to have continued to hold office as Solicitor-General during the period specified in subsection (5).

(7) If before becoming entitled to a retiring allowance under this Part, the Solicitor-General—

(a) satisfies the Governor-General in Council that, if the Solicitor-General were still in office, the Solicitor-General would be incapable of performing the duties of that office by reason of any permanent infirmity or other cause; and

(b) elects to cease to be a contributor under this section to the Judges Superannuation Account,—

the Solicitor-General shall be deemed to be entitled to a retiring allowance as if the Solicitor-General had complied with section 81H(c).

(8) The Solicitor-General shall, in respect of the period of judicial service referred to in subsection (5), pay into the Judges Superannuation Account within the time and in the manner determined by the Authority,—

(a) the contributions payable under this Part if the Solicitor-General had continued in office; and

(b) the amount by which those contributions are less than the amount certified by the Authority, after receiving advice from an actuary, as the total amount of contributions that would require to be so paid if the contributions provided the total cost of the benefits to which the Solicitor-General may become entitled under this Part or such lesser amount as the Authority may determine.

(9) Except with the consent of the Authority, no part of the amount paid by the Solicitor-General under subsection (8)(b) shall be deemed to form part of the Solicitor-General's contributions to the Judges Superannuation Account.

Section 81UA: inserted, on 14 October 1996, by clause 2 of the Judicial Superannuation Determination 1996 (SR 1996/320).

Section 81UA(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81UA(4)(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81UA(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81UA(8): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81UA(8)(b): amended, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 81UA(8)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81UA(9): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Minimum payments in respect of certain Judges

[Repealed]

Heading: repealed, on 1 April 1990, pursuant to section 20 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

81V Certain Judges or surviving spouses to be entitled to minimum payments

[Repealed]

Section 81V: repealed, on 1 April 1990, by section 20 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Subsidy

Heading: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

81W Provision for payments

(1) All retiring allowances, annuities, other allowances, and payments that are payable under this Part shall be paid out of the Judges Superannuation Account.

(2) Where in any year the money in the Judges Superannuation Account is insufficient to meet the payments required by subsection (1), the deficiency shall be met by a payment from public money without further appropriation than this section.

Section 81W: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81W(2): amended (with effect on 1 July 1989), on 26 July 1989, by section 86(1) of the Public Finance Act 1989 (1989 No 44).

Part 5B
Superannuation of Associate Judges

Part 5B: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Part 5B heading: amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

81X Interpretation

In this Part, unless the context otherwise requires,—

Associate Judge means an Associate Judge of the High Court appointed or deemed to have been appointed under section 100 of the Senior Courts Act 2016

Judge has the same meaning as in Part 5A.

Section 81X: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81X **Associate Judge**: inserted on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81X **Associate Judge**: amended, on 1 March 2017, by section 183(b) of the Senior Courts Act 2016 (2016 No 48).

Section 81X **Master**: repealed, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

81XA Application

(1) Nothing in this Part shall apply in respect of—

(a) any person who is first appointed as an Associate Judge after 30 June 1992; or

(b) any period of service as an Associate Judge after 30 June 1992 by any person who resumes service as an Associate Judge after that date (other

than a person whose contributions in respect of his or her previous period of service as an Associate Judge remained, as a result of an election made by that person under Part 5A (as applied by section 81Y(4) or section 81Z(3)), in the Judges Superannuation Account throughout the period between the person's 2 periods of service as an Associate Judge).

(2) Notwithstanding anything to the contrary in this Act, nothing in this Part or Part 5A shall apply in respect of any period of service as an Associate Judge after the effective date of an election under section 81OA.

Section 81XA: inserted, on 1 July 1992, by section 13 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 81XA(1)(a): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81XA(1)(b): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81XA(2): inserted, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 81XA(2): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

81Y Associate Judges may elect to contribute under Part 5A

(1) Subject to this section, any person who is appointed as an Associate Judge may elect to pay contributions in respect of that person's service as an Associate Judge as if that service were service as a Judge.

(2) No person shall be entitled to make an election under subsection (1) who has made an election under section 81Z(1) or section 81ZB(1).

(3) Every election under subsection (1) shall be irrevocable, and shall be delivered to the Authority within 3 months after the person is appointed as an Associate Judge, or before 1 July 1989, whichever is the later.

(4) Where any person makes an election under subsection (1), the provisions of Part 5A shall apply to that person as if that person had been appointed as a Judge on the date on which that person was appointed as an Associate Judge, and the contributions payable by that person, and the benefits payable in respect of those contributions, shall be calculated accordingly.

Section 81Y: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81Y heading: amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81Y(1): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81Y(3): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81Y(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81Y(4): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

81Z Judges appointed as Associate Judges may elect to continue to contribute under Part 5A

(1) Subject to this section, where any person—

(a) is appointed as an Associate Judge; and

(b) was, immediately before that appointment, holding office as a Judge,—

that person may elect to pay contributions in respect of that person's service as an Associate Judge as if that service were service as a Judge.

(2) Every election under subsection (1) shall be irrevocable, and shall be delivered to the Authority within 3 months after the person is appointed as an Associate Judge.

(3) Where any person makes an election under subsection (1), the provisions of Part 5A shall apply to that person as if that person had received a further appointment as a Judge on the date on which that person was appointed as an Associate Judge, and the contributions payable by that person, and the benefits payable in respect of those contributions, shall be calculated accordingly.

Section 81Z: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81Z heading: amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81Z(1): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81Z(1)(a): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81Z(2): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81Z(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81Z(3): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

81ZA Part-time Associate Judges

(1) Notwithstanding anything in this Act, where any Associate Judge to whom section 81Y(4) or section 81Z(3) applies acts as an Associate Judge on a part-time basis at any time during that Associate Judge's period of service as an Associate Judge, every retiring allowance, annuity, other allowance, or payment (other than any payment under section 91 or section 91A or section 91B, or a refund of that Associate Judge's contributions under this Act and any interest payable on those contributions) payable to any person by reason of that Associate Judge's contributions under this Act shall be reduced by the proportion by which the total amount paid to that Associate Judge by way of salary during that Associate Judge's period of service is less than the total amount that would have been paid by way of salary to an Associate Judge who had acted on a full-time basis during that same period.

(2) Subsection (1) shall apply whether or not the retiring allowance, annuity, other allowance, or payment is payable at a minimum rate prescribed by this Act, but nothing in subsection (1) shall apply in respect of any allowance payable to a child under section 81O.

(3) For the purposes of determining any retiring allowance, annuity, other allowance, or payment that would, apart from subsection (1), be payable to any person by reason of an Associate Judge's contributions under this Act, the retiring allowance, annuity, other allowance, or payment shall be calculated in accordance with this Act, except that, for the purposes of section 81I and section 81L(1)(a)(i), where any Associate Judge to whom section 81Y(4) or section 81Z(3) applies was, at the time of the resignation, retirement, or death of that Associate Judge, acting as any Associate Judge on a part-time basis, the retiring allowance, annuity, other allowance, or payment shall be calculated as if the annual salary of that Associate Judge at the date of that Associate Judge's resignation, retirement, or death, were the annual salary payable by law to an Associate Judge who, at that date, had at all times acted as an Associate Judge on a full-time basis.

(4) Subject to subsection (1), in determining, for the purposes of Part 5A, the period of service of any Associate Judge, any period of service during which an Associate Judge has acted as an Associate Judge on a part-time basis shall be deemed to be service on a full-time basis.

Section 81ZA: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81ZA heading: amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZA(1): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZA(3): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZA(4): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

81ZB Associate Judges may elect to continue to contribute under Parts 2, 2A, 3, or 3A

(1) Notwithstanding anything in this Act but subject to this section, any person who—

(a) is appointed as an Associate Judge; and

(b) was, immediately before that appointment, a contributor under Part 2 or Part 2A or Part 3 or Part 3A,—

may elect to continue to contribute under Part 2 or Part 2A or Part 3 or Part 3A, as the case may be, while that person continues to hold office as an Associate Judge.

(2) No person shall be entitled to make an election under subsection (1) who has made an election under section 81Y(1).

(3) Every election under subsection (1) shall be irrevocable, and shall be delivered to the Authority within 3 months after that person is appointed as an Associate Judge.

(4) Where any person makes an election under subsection (1), that person shall be deemed, for the purposes of Part 2 or Part 2A or Part 3 or Part 3A, as the case may require, to be employed in the Government service so long as that person continues to hold office as an Associate Judge, and Part 2 or Part 2A or Part 3 or Part 3A, as the case may require, shall continue to apply to that person in all respects as if that person's service as an Associate Judge were Government service.

(5) For the purposes of applying Part 2 or Part 2A or Part 3 or Part 3A, in accordance with subsection (4), to a person who holds office as an Associate Judge, and is a contributor to the Fund, the term **controlling authority** in relation to any such person, means the chief executive of the Ministry of Justice.

Section 81ZB: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81ZB heading: amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZB(1): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZB(1)(a): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZB(3): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZB(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 81ZB(4): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZB(5): amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZB(5): amended, on 1 October 2003, pursuant to section 14(2) of the State Sector Amendment Act 2003 (2003 No 41).

81ZC Associate Judge deemed to have retired on expiration of term of appointment

For the purposes of applying this Act to a person who holds office as an Associate Judge and is a contributor under this Act, where any Associate Judge vacates office by reason of that Associate Judge's term of appointment having expired, that Associate Judge shall, unless that Associate Judge is reappointed as an Associate Judge or is appointed as a Judge, be deemed to have retired on the date on which that term of appointment expired.

Section 81ZC: inserted (with effect on 1 April 1988), on 8 May 1989, by section 4 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 81ZC heading: amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Section 81ZC: amended, on 20 May 2004, by section 6(2) of the Judicature Amendment Act 2004 (2004 No 45).

Part 6
Parliamentary superannuation

Part 6: replaced (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

82 Interpretation

(1) In this Part, unless the context otherwise requires,—

member means a member of the House of Representatives; and includes any person who is for the time being receiving a salary fixed by a determination made under section 71 of the Parliament Act 2025

ordinary member means a member of the House of Representatives who holds no other office in respect of which a salary is payable under Part 4 of the Parliament Act 2025

salary, in relation to a member, means the salary payable to that member under Part 4 of the Parliament Act 2025

year means a period of 12 months ending with 31 December.

(2) For the purpose of computing the length of any period of service of any person as a member for the purposes of this Part,—

(a) where any period of such service has commenced or ended before 1 July in any year, it shall be deemed to have commenced or ended, as the case may be, at the beginning of that year:

(b) where any period of such service has commenced or ended on or after 1 July in any year, it shall be deemed to have commenced or ended, as the case may be, at the end of that year.

Section 82: replaced (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 82(1) **member**: amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Section 82(1) **ordinary member**: amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Section 82(1) **salary**: amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

82A Application

(1) Nothing in this Part shall apply in respect of any person who, not being a member on 30 June 1992, is elected as a member after that date.

(2) Where any person who is a member on 30 June 1992—

(a) is not re-elected as a member at any general election that takes place after that date; or

(b) ceases to be a member after that date by reason of his or her seat having become vacant under section 32 of the Electoral Act 1956,—

nothing in this Part shall apply in respect of any subsequent period of service as a member.

(3) Notwithstanding anything to the contrary in this Act, nothing in this Part shall apply in respect of any period of service as a member after the effective date of an election under section 86FA.

Section 82A: inserted, on 1 July 1992, by section 14 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 82A(3): inserted, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Contributions

Heading: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

83 Contributions by members

(1) From the salary payable to any member a superannuation contribution at a rate equal to 11% of an ordinary member's salary shall be deducted as the salary becomes payable from time to time, and paid into a special account within the Government Superannuation Fund to be called the Parliamentary Superannuation Account.

(2) Notwithstanding the provisions of subsection (1), where the service of any person as a member exceeds 20 years, the superannuation contribution deducted from that member's salary shall, in respect of service as a member in excess of 20 years, be at a rate equal to 8% of an ordinary member's salary instead of at the rate specified in subsection (1).

Section 83: replaced (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 83(2): amended, on 8 May 1992, by section 2 of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

83A Taxation exemption in respect of contributions

[Repealed]

Section 83A: repealed, on 1 April 1990, by section 21 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

83B Election to contribute in respect of notional service

(1) Where any person is first elected as a member at a by-election in the period which begins with the day after the polling day appointed for a general election and ends with 30 June in the second year following the year in which that

polling day occurred, that person may elect, for the purposes of this Part, to have that person's period of service computed as if that person had been elected a member at that general election.

(2) Every election made under subsection (1) shall be made not later than 3 months after the polling day appointed for the general election immediately following the by-election at which the person was elected.

(3) Every election made under subsection (1) shall be made in writing delivered to the Authority.

(4) Where a person makes an election under subsection (1), that person shall pay into the Parliamentary Superannuation Account an amount equal to the superannuation contribution that would have been deducted under section 83(1) if—

(a) that person had been elected a member at the general election mentioned in subsection (1); and

(b) that person had been receiving, from the polling day appointed for that general election until the day on which that person's salary commenced to be payable consequent on that person's election as a member at the by-election, a salary at a rate equal to that payable to an ordinary member as at the date on which the election is made by that person under subsection (1).

(5) Where any amount payable pursuant to subsection (4) is not paid within 6 months after the polling day appointed for the general election next following the by-election at which the person was elected, that amount or so much of it as is for the time being unpaid shall thereafter bear interest at the rate for the time being determined by the Authority for the purposes of the proviso to section 23A(6).

(6) All interest payable under subsection (5) shall be recoverable as a debt due to the Crown and may be deducted from any annual retiring allowance payable to the person who made the election or any annuity payable to the surviving spouse or partner of that person.

(7) Every election made under subsection (1) shall have effect according to its tenor.

Section 83B: replaced (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 83B(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 83B(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 83B(6): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

83C Interest payments not to count as contributions

Where any person is required or permitted to make payments to the Parliamentary Superannuation Account that include the payment of interest, that interest shall not comprise part of the contributions of that person.

Section 83C: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Retiring allowances

Heading: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

84 Retiring allowance of members

(1) Any person who—

(a) ceases to be a member on or after the commencement of the Government Superannuation Fund Amendment Act 1992; and

(b) has, at the time of so ceasing to be a member, served as a member for not less than 9 years (whether continuously or in 2 or more separate periods, and whether before or after the commencement of the Government Superannuation Fund Amendment Act 1992); and

(c) has attained the age of 50 years,—

shall be entitled to an annual retiring allowance until that person dies or again becomes a member.

(2) An annual retiring allowance under this section shall commence to be payable to the person entitled to it on the day after the date on which that person ceases to be a member or on the day on which that person attains the age of 50 years, whichever day is the later.

(3) The annual retiring allowance payable to a person under this section shall be the pension percentage of the salary payable to an ordinary member at the date on which the retiring allowance first becomes payable.

(4) For the purposes of this section, **pension percentage** means the percentage calculated in accordance with the following formula:

$$P \times (0.7 + (0.014 \times t))$$

where—

P is the sum of—

(a) one-thirtieth part multiplied by the number of years of service as a member, not exceeding 20; and

(b) one one-hundred-and-twentieth part multiplied by the number of years of service as a member in excess of 20:

t is the number, if any, of years (including fractions of a year) not exceeding 9.5, by which the date which is the earlier of—

(a) the date on which service as a member ceased; or

(b) the date on which a period of 20 years of service as a member was completed,—

precedes 1 October 1999.

Section 84: replaced, on 8 May 1992, by section 3(1) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

84A Election to surrender portion of retiring allowance and receive cash payment

(1) Any person who becomes entitled to an annual retiring allowance under this Part may elect to surrender the right to receive a proportion of the annual retiring allowance and to receive instead payment out of the Parliamentary Superannuation Account of a sum equal to 12 times the amount by which the annual retiring allowance is reduced by the surrender.

(2) Notwithstanding anything in subsection (1), a member who intends to cease to be a member within the following 3 months may make an election under that subsection as if that member had become entitled to an annual retiring allowance under this Part if—

(a) that member would have been so entitled if that member had ceased to be a member on the day before the date of the making of the election; or

(b) that member would be so entitled if that member were to continue in office as a member for a further period (not exceeding 3 months) and were then to cease to be a member.

(3) Where any member to whom subsection (2) applies has made an election under subsection (1), that member may make a further election, before that member ceases to be a member, to thereupon receive not more than half the amount that that member would be entitled to receive if that member had been entitled to an annual retiring allowance when that person made the election under subsection (1).

(4) Where any amount is paid to any person under subsection (3), interest shall be payable on that amount by that person at such rate as the Authority may determine for the period between the date on which that person receives that amount and the date on which that person becomes entitled to the annual retiring allowance or the date of that person's death, whichever is the earlier.

(5) All such interest shall be recoverable as a debt due to the Crown and may be deducted from any annual retiring allowance payable to the person who made the election or any annuity payable to the surviving spouse or partner of that person.

(6) Every election under this section shall be made in writing and delivered to the Authority before the person who made the election has accepted any instalment of that person's annual retiring allowance.

(7) Except as provided in subsections (3) and (8), no person shall have the right to revoke or amend any election under this section or to make any further election.

(8) Where a person has made an election under subsection (1), that person shall be entitled to make 1 further election to increase the proportion of the annual retiring allowance surrendered by that person under subsection (1) before that person has accepted any instalment of that person's annual retiring allowance.

(9) No election or combination of elections under this section shall entitle any person to surrender more than one-quarter of that person's annual retiring allowance under this Part.

(10) Where a person has completed an election under this section or under section 91 in respect of a previous period of service as a member, the amount so surrendered shall be deducted from the annual retiring allowance that that person may elect to surrender.

(11) Upon an election under this section becoming effective, the annual retiring allowance payable to the person who made that election shall be reduced by the same proportion as that which that person has elected to surrender and all rights in respect of the proportion so surrendered shall be determined.

(12) Except as provided in subsection (3), any amount which a person is entitled to receive by virtue of an election made pursuant to subsection (2) shall become payable—

(a) on the date on which that person becomes entitled to payment of the annual retiring allowance; or

(b) on the date of that person's death,—

whichever is the earlier.

Section 84A: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 84A(1): amended, on 1 April 1990, by section 23 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 84A(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 84A(5): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 84A(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

84AA Special right of person who has not attained 50 years to elect to surrender proportion of retiring allowance and receive cash payment

(1) This section applies to any person—

(a) who ceases to be a member on or after 1 April 1987; and

(b) who, at the time of so ceasing to be a member, has not attained the age of 50 years; and

(c) who will, if he or she attains the age of 50 years, become entitled under section 84 to an annual retiring allowance.

(2) Any person to whom this section applies—

(a) shall be deemed, for the purposes of this section, to become entitled to an annual retiring allowance on the day after the date on which that person ceases to be a member (being an annual retiring allowance calculated as if that person had become entitled to receive an annual retiring allowance on that day); and

(b) may, within 3 months after ceasing to be a member and before attaining the age of 50 years, elect to surrender the right to receive a proportion of the annual retiring allowance and to receive instead payment out of the Parliamentary Superannuation Account of a sum equal to 12 times the amount by which the annual retiring allowance is reduced by the surrender.

(3) Where any person to whom this section applies exercises a right of election under this section and an annual retiring allowance subsequently becomes payable to that person pursuant to section 84 or an annuity subsequently becomes payable to that person's spouse or partner pursuant to section 86B or section 86C,—

(a) that annual retiring allowance or the annual retiring allowance on which the annuity is based shall be calculated in accordance with subsections (3) and (4) of section 84 as if subsection (2) had not been passed; and

(b) that annual retiring allowance or the annual retiring allowance on which the annuity is based shall be reduced by the same proportion as that which that person had elected to surrender and all rights in respect of the proportion surrendered shall be determined.

(4) Every election under this section shall be made in writing and delivered to the Authority before the person who made the election has accepted any instalment of that person's annual retiring allowance.

(5) Except as provided in subsection (6), no person shall have the right to revoke or amend any election under this section or to make any further election.

(6) Where a person has made an election under subsection (2)(b), that person shall be entitled to make 1 further election to increase the proportion of the annual retiring allowance surrendered by that person under subsection (2)(b) before that person has accepted any instalment of that person's annual retiring allowance.

(7) No election or combination of elections under this section shall entitle any person to surrender more than one-quarter of that person's annual retiring allowance under this Part.

(8) Where a person has completed an election under this section in respect of a previous period of contributory service, the amount so surrendered shall be

deducted from the annual retiring allowance that that person may elect to surrender.

(9) A person to whom this section applies may not make an election under section 84A.

Section 84AA: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 84AA heading: amended, on 8 May 1992, by section 4 of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 84AA(1)(b): amended, on 8 May 1992, by section 4(a) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 84AA(1)(c): amended, on 8 May 1992, by section 4(b) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 84AA(2)(b): amended, on 8 May 1992, by section 4(c) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 84AA(2)(b): amended, on 1 April 1990, by section 24 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 84AA(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 84AA(3)(a): amended, on 1 July 1992, by section 15 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 84AA(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

84B Right to defer retiring allowance to age 55 years or 60 years in return for lump sum on retirement

(1) Any person to whom section 84AA applies may, in addition to or instead of exercising the right to surrender a proportion of that person's annual retiring allowance, elect, before attaining the age of 50 years, to defer receiving an annual retiring allowance until that person attains the age of 55 years or 60 years and to receive an amount calculated according to the formula C × D where—

C is that person's annual retiring allowance calculated as if that person had been entitled to receive an annual retiring allowance under section 84 on the day after the date on which that person ceased to be a member, after allowing for the effect of any election under section 84A or section 84AA:

D is 4.2 if deferral is to age 55 years or 8.4 if deferral is to age 60 years.

(2) Every election under subsection (1)—

(a) shall be made in writing; and

(b) shall be delivered to the Authority—

(i) within 3 months after the date on which the person ceases to be a member; and

(ii) before the person who made the election has accepted any portion of that person's annual retiring allowance.

(3) No person shall have the right to revoke or amend any election made under subsection (1) or to make any further election after the person has accepted any payment under this section.

(4) The amount of the annual retiring allowance payable to every person who has made an election under this section shall be calculated according to the formula set out in subsection (5) or subsection (6) (as appropriate).

(5) In any case where the person ceases to be a member on or after 1 April 1990, the formula for the purposes of subsection (4) is—

$$C \div [1 + (0.02 \times n)]$$

where—

C is the annual retiring allowance that would have been payable—

(a) had that person not elected to defer the annual retiring allowance, but after allowing for the effect of any election under section 84A or section 84AA or section 84C; and

(b) had Part 3 of the Government Superannuation Fund Amendment Act 1990 not been enacted:

n is the number, if any, of years (including fractions of a year) by which the date on which service as a member ceased precedes whichever is the earlier of—

(a) the date to which the person elected to defer the annual retiring allowance; or

(b) 1 October 1999.

(6) In any case where the person ceases to be a member before 1 April 1990, the formula for the purposes of subsection (4) is—

$$C \times (0.7 + (0.014 \times t))$$

where—

C is the annual retiring allowance that would have been payable—

(a) had that person not elected to defer the annual retiring allowance, but after allowing for the effect of any election under section 84A or section 84AA or section 84C; and

(b) had neither Part 1 nor Part 3 of the Government Superannuation Fund Amendment Act 1990 been enacted:

t is the number, if any, of years (including fractions of a year) by which the date to which the person elected to defer the annual retiring allowance precedes 1 October 1999.

Section 84B: replaced, on 8 May 1992, by section 5(1) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 84B(2)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

84C Election of variable retiring allowance to secure level income

(1) Subject to the provisions of this section, any person who becomes entitled to an annual retiring allowance payable out of the Parliamentary Superannuation Account may, with the consent of the Authority and within the time and in the manner prescribed by this section, elect to surrender from any specified date a specified portion of the annual retiring allowance which, but for that person's election that person would be entitled to receive from the Parliamentary Superannuation Account on ceasing to be a member, in order to provide for payment to that person from that Account of an increased annual retiring allowance up to that specified date.

(2) An election under this section may be for 1 reduction of the actual annual retiring allowance from 1 specified date or for successive reductions from 2 or more specified dates.

(3) The maximum amount or proportion of the annual retiring allowance that any person who becomes entitled to an annual retiring allowance payable out of the Parliamentary Superannuation Account may surrender on making an election under this section shall be determined by the Authority.

(4) Before the Authority consents to an election under this section by a person, it may, in its discretion, obtain such medical evidence as to the health of that person as it may require.

(5) Every annual retiring allowance granted in accordance with this section shall be determined by the Authority on an actuarial basis so that there is no overall increase or decrease in the liabilities of the Parliamentary Superannuation Account.

(6) Every election under this section shall be in writing delivered to the Authority.

(7) An election under this section may be made at any time within the 3 months immediately preceding the date of the commencement of the annual retiring allowance or at any time before the acceptance of the first instalment of that annual retiring allowance.

Section 84C: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 84C(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 84C(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 84C(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 84C(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 84C(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Cash benefits

Heading: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

85 Elections to receive cash benefits, etc

(1) Any person who ceases to be a member may, at any time before accepting any payment under this Part, elect to receive, without interest, twice the total amount of that person's contributions under this Part.

(2) Subsection (1) and section 85C shall not apply where a contributor elects, in accordance with section 61, to contribute to the Government Superannuation Fund in respect of the period during which the contributor was a member, in which case there shall be refunded to the contributor, without interest, the total amount of the contributor's contributions under this Part.

(3) Except as provided in section 85C, no person who, in accordance with this section,—

(a) receives a payment pursuant to an election made under subsection (1); or

(b) receives a refund under subsection (2),—

shall be entitled to any other benefit under this Part.

Section 85: replaced (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

85A Benefit where retired member who is not entitled to retiring allowance dies before receiving cash benefit

(1) This section applies to any person—

(a) who has ceased to be a member, on or after 1 April 1987, after having served as a member for less than 9 years; and

(b) who has not received—

(i) a payment pursuant to an election made under section 85(1); or

(ii) a refund under section 85(2).

(2) Where any person to whom this section applies dies on or after 1 April 1987, the amount that that person would have been entitled to receive if that person had made an election under section 85(1) on the date of that person's death, shall be paid—

(a) to that person's spouse or partner; or

(b) if that person does not leave a spouse or partner, to that person's personal representatives in trust for the persons entitled to receive it under that person's will or under the Acts relating to the distribution of intestate estates.

(3) Any money payable out of the Parliamentary Superannuation Account under subsection (2)(b) to the personal representatives of a deceased person may, if no grant of probate or of letters of administration is obtained within 3 months after the death of that person, be paid to Public Trust in trust for the persons beneficially entitled to that money.

Section 85A: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 85A(2)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 85A(2)(b): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 85A(3): amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

Re-election

Heading: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

85B Re-election as member before receiving any payment

[Repealed]

Section 85B: repealed, on 1 July 1992, by section 16 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

85C Re-election as member after receiving cash benefit

[Repealed]

Section 85C: repealed, on 1 July 1992, by section 16 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

85D Re-election as member before attaining age at which retiring allowance is payable

[Repealed]

Section 85D: repealed, on 1 July 1992, by section 16 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

86 Re-election as member after retiring

Where any person who is in receipt of, or who would otherwise become entitled to, an annual retiring allowance under this Part (including a person who has ceased to be a member before 1 July 1992) again becomes a member, that annual retiring allowance shall not be payable while that person continues to be a member; and, upon subsequently ceasing to be a member, the annual retiring allowance shall be payable to that person at the rate at which it would have been payable in accordance with this Part if that person had not again become a member.

Section 86: replaced, on 1 July 1992, by section 17 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Death benefits

Heading: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

86A Benefits where member dies and leaves spouse or partner

(1) Where any member dies on or after 1 April 1987 and leaves a spouse or partner, there shall be paid to the spouse or partner, at the election of the spouse or partner,—

(a) a lump sum being—

(i) 1 year's salary of an ordinary member calculated at the rate payable at the date of death; or

(ii) without interest, twice the total amount of that member's contributions under this Part—

whichever is the greater; or

(b) an annuity at one-half of the rate of the annual retiring allowance to which the member would have been entitled from time to time under section 84 if—

(i) he or she had ceased to be a member on the date of his or her death; and

(ii) nothing in that section required him or her to attain the age of 50 years or to serve as a member for any minimum period; or

(c) both—

(i) a lump sum, being not more than 80% of the maximum sum that the member could have elected to receive under section 84A had the member been entitled to make an election under that section at the date of the member's death and nothing in section 84 required him or her to attain the age of 50 years or to serve as a member for any minimum period; and

(ii) an annuity at the rate fixed by paragraph (b), reduced by the same proportion as the proportion of the annual retiring allowance which the member would have had to surrender under section 84A(1) for the purpose of providing a lump sum equal to that payable under subparagraph (i).

(2) Every election under subsection (1) shall be made in writing delivered to the Authority, and shall not be capable of revocation or variation after the first payment from the Parliamentary Superannuation Account in accordance with the election is accepted by the spouse or partner.

(3) The entitlement of any spouse or partner to any benefit under this section shall not be affected by any change in the relationship status of that spouse or partner.

Section 86A: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 86A heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86A(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86A(1)(b)(ii): amended, on 8 May 1992, by section 6 of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 86A(1)(c)(i): amended, on 8 May 1992, by section 6 of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 86A(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86A(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 86A(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86A(3): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

86B Benefits where retired member dies before becoming entitled to retiring allowance and leaves spouse or partner

(1) Where any person, being a person who has ceased to be a member on or after 1 April 1987 and who would, on attaining the age of 50, 55, or 60 years, have become entitled to an annual retiring allowance under this Part, dies before becoming entitled to such an annual retiring allowance and leaves a spouse or partner, there shall be paid to the spouse or partner, at the election of the spouse or partner,—

(a) without interest, twice the total amount of that person's contributions under this Part, less any amounts received by that person from the Parliamentary Superannuation Account since that person last became a member; or

(b) an annuity in accordance with subsection (2) or subsection (3).

(2) Where the deceased person would have become entitled to an annual retiring allowance on attaining the age of 50 years and the spouse or partner of that person elects, pursuant to subsection (1)(b), to receive an annuity under this subsection—

(a) the spouse or partner shall become entitled to the annuity on the day after the date of death; and

(b) the annuity shall be paid at one-half of the rate of the annual retiring allowance to which the deceased person would have been entitled from time to time under this Part if he or she had not been required to attain the age of 50 years.

(3) Where the deceased person would have become entitled to an annual retiring allowance on attaining the age of 55 years or 60 years and the spouse or partner

of that person elects, pursuant to subsection (1)(b), to receive an annuity under this subsection—

(a) the spouse or partner shall become entitled to the annuity on the day on which the deceased person would have become entitled to the annual retiring allowance had he or she survived; and

(b) the annuity shall be paid at one-half of the rate of the annual retiring allowance that would have been payable to the deceased person from time to time if he or she had survived until the day on which he or she would have become entitled to the annual retiring allowance.

(4) Every election under subsection (1) shall be made in writing delivered to the Authority, and shall not be capable of revocation or variation after the first payment from the Parliamentary Superannuation Account in accordance with the election is accepted by the spouse or partner.

(5) The entitlement of any spouse or partner to any benefit under this section shall not be affected by any change in the relationship status of that spouse or partner.

Section 86B: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 86B heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86B(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86B(1): amended, on 8 May 1992, by section 7(a) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 86B(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86B(2): amended, on 8 May 1992, by section 7(b) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 86B(2)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86B(2)(b): amended, on 8 May 1992, by section 7(b) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 86B(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86B(3)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86B(4): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86B(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 86B(5): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86B(5): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

86C Benefits where retired member dies after becoming entitled to retiring allowance and leaves spouse or partner

(1) Where any person who has ceased to be a member on or after 1 April 1987 dies after becoming entitled to an annual retiring allowance under this Part and leaves a spouse or partner who last became the spouse or partner of that person before that person became entitled to such an annual retiring allowance, there shall be paid to the spouse or partner, at the election of the spouse or partner,—

(a) without interest, twice the total amount of that person's contributions under this Part, less any amounts received by that person from the Parliamentary Superannuation Account since that person last became a member; or

(b) an annuity at one-half of the rate of the annual retiring allowance that, disregarding the effect of any election made under section 40 or section 84C, would have been payable to that person from time to time if that person had not died.

(2) Where any person who has ceased to be a member on or after 1 April 1987 dies after becoming entitled to an annual retiring allowance under this Part and leaves a spouse or partner who last became the spouse or partner of that person after that person became entitled to an annual retiring allowance under this Part, there shall be paid to the spouse or partner, at the election of the spouse or partner,—

(a) without interest, twice the total amount of that person's contributions under this Part, less any amounts received by that person from the Parliamentary Superannuation Account since that person last became a member; or

(b) an annuity being the appropriate proportion of the annual retiring allowance that, disregarding the effect of any election made under section 40 or section 84C, would have been payable to that person from time to time if that person had not died, which proportion shall be—

(i) 10% of that allowance where that person dies less than 2 years after the spouse or partner last became the spouse or partner of that person:

(ii) 20% of that allowance where that person dies 2 or more years but less than 3 years after the spouse or partner last became the spouse or partner of that person:

(iii) 30% of that allowance where that person dies 3 or more years but less than 4 years after the spouse or partner last became the spouse or partner of that person:

(iv) 40% of that allowance where that person dies 4 or more years but less than 5 years after the spouse or partner last became the spouse or partner of that person:

(v) 50% of that allowance where that person dies 5 or more years after the spouse or partner last became the spouse or partner of that person.

(3) Every election under subsection (1) or subsection (2) shall be made in writing delivered to the Authority, and shall not be capable of revocation or variation after the first payment from the Parliamentary Superannuation Account in accordance with the election is accepted by the spouse or partner.

(4) The entitlement of any spouse or partner to any benefit under this section shall not be affected by any change in the relationship status of that spouse or partner.

Section 86C: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 86C heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(2)(b)(i): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(2)(b)(ii): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(2)(b)(iii): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(2)(b)(iv): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(2)(b)(v): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 86C(4): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86C(4): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

86D Benefit where member or retired member dies without leaving spouse or partner

(1) This section applies to any person who is—

(a) a member; or

(b) a person who has ceased to be a member on or after 1 April 1987 but who—

(i) is entitled to an annual retiring allowance under this Part; or

(ii) will, on attaining the age of 50, 55, or 60 years, become entitled to an annual retiring allowance under this Part.

(2) Where any person to whom this section applies dies on or after 1 April 1987 and does not leave a spouse or partner, there shall be paid to that person's personal representatives in trust for the persons entitled to receive it under that person's will or under the Acts relating to the distribution of intestate estates, as the case may be, without interest, twice the total amount of that person's contributions under this Part, less any amounts received by that person from the Parliamentary Superannuation Account since that person last became a member.

(3) Any money payable out of the Parliamentary Superannuation Account under subsection (2) to the personal representatives of a deceased person may, if no grant of probate or of letters of administration is obtained within 3 months after the death of that person, be paid to Public Trust in trust for the persons beneficially entitled to that money.

Section 86D: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 86D heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86D(1)(b)(ii): amended, on 8 May 1992, by section 8 of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 86D(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86D(3): amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

86E Children's allowance

(1) This section applies to any person who is—

(a) a member; or

(b) a person who has ceased to be a member on or after 1 April 1987 but who—

(i) is entitled to an annual retiring allowance under this Part; or

(ii) will, on attaining the age of 50, 55, or 60 years, become entitled to an annual retiring allowance under this Part.

(2) Where any person to whom this section applies dies on or after 1 April 1987, whether before or after becoming entitled to an annual retiring allowance under this Part, and leaves a child or children under the age of 16 years, there shall be paid to or on behalf of every such child an allowance at the rate calculated under subsection (8) until the child attains the age of 16 years.

(3) Where a child of a deceased person has attained the age of 16 years and would be entitled to an allowance under subsection (2) if that child had not attained that age, the Authority may grant or continue an allowance to that child at such

rate as the Authority may determine, not exceeding the rate calculated under subsection (8),—

(a) for assisting in the education of that child, up to the close of 31 December of the year in which the child attains the age of 18 years:

(b) where the child has a physical or mental disability that prevents the child from earning a living, for such period as the Authority thinks fit.

(4) No allowance shall be paid to any child of a deceased person under this section if an allowance is already payable to that child under this section as the child of another person.

(5) Where an allowance is payable to any child under section 47 or section 61Q(3) and the child becomes entitled to an allowance under this section, the allowance payable under this section shall be paid, and the allowance payable under section 47 or section 61Q(3) shall cease.

(6) Any money payable out of the Parliamentary Superannuation Account under this section to or on behalf of a child of a deceased person may, at the discretion of the Authority, be—

(a) paid to the child directly; or

(b) expended by the Authority for the benefit of the child; or

(c) paid to Public Trust or any other person to be expended on behalf of the child in such manner as Public Trust or that other person thinks fit.

(7) Any receipt given by an infant or any other person for any money paid under the authority of this section shall be a good discharge to the Authority.

(8) The rate of the allowance payable each year to or on behalf of any child under this section shall be—

$$\$1{,}000 \times (A \div B)$$

where—

A is the index number of the Consumers Price Index for the December quarter preceding the year in respect of which the allowance is payable:

B is the index number of the Consumers Price Index for the December quarter in the year 1982.

Section 86E: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 86E(1)(b)(ii): amended, on 8 May 1992, by section 9 of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Section 86E(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 86E(3)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 86E(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 86E(6)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 86E(6)(c): amended, on 1 March 2002, by section 170(1) of the Public Trust Act 2001 (2001 No 100).

Section 86E(7): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 86E(8): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

86F Election to surrender proportion of annuity and receive cash payment

(1) This section shall apply to any surviving spouse or partner who becomes entitled to an annuity under this Part and who is less than 61 years of age at the time the entitlement to the annuity arises.

(2) Any surviving spouse or partner to whom this section applies may elect to surrender the right to a proportion of the annuity and to receive instead payment out of the Parliamentary Superannuation Account of a sum equal to 12 times the amount by which the annuity is reduced by the surrender.

(3) Every election under this section shall be made in writing and delivered to the Authority before the surviving spouse or partner has accepted any instalment of the annuity.

(4) No surviving spouse or partner shall have the right to revoke, amend, or extend any election made under this section.

(5) The proportion of the annuity that any surviving spouse or partner elects to surrender under this section shall not exceed one-fourth.

(6) On the making of any such election, the annuity payable to the surviving spouse or partner shall be reduced by the same proportion as that which the surviving spouse or partner has elected to surrender, and all rights in respect of the proportion so surrendered shall be determined.

Section 86F: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 86F(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86F(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86F(2): amended, on 1 April 1990, by section 26 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 86F(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86F(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 86F(4): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86F(5): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 86F(6): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

86FA Right to cease to be contributor under Part 6

Any contributor under this Part may, subject to regulations made under section 97, elect to cease to be a contributor to the Parliamentary Superannuation Account and—

(a) to leave the contributor's contributions in the Account and to receive—

(i) a deferred pension; or

(ii) a deferred lump sum,—

in accordance with those regulations; or

(b) to receive a refund of the contributor's contributions in accordance with those regulations.

Section 86FA: inserted, on 1 October 1995, by section 14 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Exclusion of annual adjustment

[Repealed]

Heading: repealed, on 8 May 1992, pursuant to section 10 of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

87 Exclusion of provision for annual adjustment

[Repealed]

Section 87: repealed, on 8 May 1992, by section 10 of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

87A Annual adjustments

[Repealed]

Section 87A: repealed (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

87B Election to surrender proportion of retiring allowance or annuity and receive cash payment

[Repealed]

Section 87B: repealed (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Subsidy

Heading: inserted (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

88 Provision for payments

(1) All retiring allowances and refunds of contributions and all other money payable under this Part shall be paid out of the Parliamentary Superannuation Account.

(2) Where in any year the money in the Parliamentary Superannuation Account is insufficient to meet the payments required by subsection (1), the deficiency shall be met by a payment from public money without further appropriation than this section.

Section 88: replaced (with effect on 1 April 1987), on 29 October 1987, by section 2 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 88(2): amended (with effect on 1 July 1989), on 26 July 1989, by section 86(1) of the Public Finance Act 1989 (1989 No 44).

Part 6A
Superannuation of members of Police

Part 6A: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Application of this Part

Heading: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

88A Application

(1) This Part shall apply to every contributor to the Fund who is or becomes a member of the Police required to contribute to the Fund as such, and the entitlements of and benefits payable to or in respect of that person shall be determined in accordance with this Part and Part 7 and not otherwise.

(1A) Nothing in this Part shall apply in respect of—

(a) any person who first becomes a member of the Police after 30 June 1992; or

(b) any period of service as a member of the Police after 30 June 1992 by any person who rejoins the Police after that date (other than a person whose contributions in respect of his or her previous period of service as a member of the Police remained, as a result of an election made by that person under section 61S(1)(b) (as applied by section 88H(1)), in the Fund throughout the period between that person's 2 periods of service as a member of the Police).

(1B) Nothing in subsection (1A) prevents any person who returns to service as a member of the Police on or after 1 July 1992 from again electing to become a contributor to the Fund under this Part if—

(a) that person was, as at the close of 30 June 1992, a contributor to the Fund under this Part who was on leave of absence, without salary, from the Police; and

(b) that person has, throughout the period beginning with the date on which he or she began his or her period of leave of absence, without salary, from the Police and ending with the date on which he or she returned to service with the Police, either—

(i) continued to contribute to the Fund in accordance with section 32 (as applied by section 88M(2)); or

(ii) as a result of an election made by that person under section 88J(1) allowed his or her contributions to remain in the Fund.

(2) This Part shall not apply in respect of any person who has been a member of the Police but is not a member of the Police at the date of the person's retirement or death.

(3) Notwithstanding anything to the contrary in this Act, nothing in this Part shall apply in respect of any period of service as a member of the Police after the effective date of an election under section 88HA.

Section 88A: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Section 88A(1A): inserted, on 1 July 1992, by section 18 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 88A(1B): inserted, on 1 July 1992, by section 18 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 88A(3): inserted, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

88B Members of Police to become and remain contributors to Fund under this Part

(1) Except as provided in this section and section 88J, every person who, on or after 1 May 1985, becomes a member of the Police shall contribute to the Fund under this Part in respect of any period during which the person remains a member of the Police.

(2) Nothing in subsection (1) shall apply to—

(a) a member of the Police who was or is appointed by reason of special qualifications to perform duties of a specialised nature and who, throughout the member's entire Police career, holds a specially designated rank:

(b) any temporary member of the Police whom the Commissioner of Police has directed shall not become a contributor to the Fund under this Part.

(3) Every person who, immediately before 1 May 1985, is a member of the Police and is a contributor under Part 2 of the Government Superannuation Fund Amendment Act 1962 shall become a contributor under this Part on and from that date and, except as provided in section 88J, shall remain a contributor to the Fund under this Part in respect of any period during which that person remains a member of the Police.

(4) Every person who, immediately before 1 May 1985, is a member of the Police and is not a contributor under Part 2 of the Government Superannuation Fund Amendment Act 1962 shall be entitled, not later than 1 November 1985 or such later date as the Authority may allow, to elect to become a contributor to the Fund under this Part unless the person is—

(a) a member of the Police who was or is appointed by reason of special qualifications to perform duties of a specialised nature and who, throughout the member's entire Police career, holds a specially designated rank:

(b) a temporary member of the Police whom the Commissioner of Police has directed shall not become a contributor to the Fund under this Part.

(5) Every election made under subsection (4) shall take effect on and from 1 May 1985, and the contributions payable by the contributors who make such elections and the benefits payable in respect of contributions by such contributors shall be calculated accordingly.

Section 88B: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Section 88B(2)(a): replaced, on 1 January 2002, by section 63(2) of the Human Rights Amendment Act 2001 (2001 No 96).

Section 88B(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88B(4)(a): replaced, on 1 January 2002, by section 63(2) of the Human Rights Amendment Act 2001 (2001 No 96).

88C Rate of contributions

(1) The contribution to be made by every contributor under this Part who, immediately before 1 May 1985, was a contributor to the Fund under Part 2 of the Government Superannuation Fund Amendment Act 1962 shall be—

(a) 7% of the contributor's salary in respect of the period beginning with 1 May 1985 and ending with the day before the first date after 1 October 1985 on which a determination of the Commissioner of Police under section 66A of the Police Act 1958 prescribing salaries or scales of salaries comes into force:

(b) 7.5% of the contributor's salary in respect of every period after the period described in paragraph (a).

(2) The contribution to be made by every contributor under this Part who is not a contributor to whom subsection (1) applies shall be 7.5% of the contributor's salary.

(3) All contributions shall be deducted from the salary of the contributor and paid to the Fund as the salary becomes payable from time to time.

Section 88C: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

88D Calculation of contributory service of contributors who become members of Police after 1 May 1985 and existing members who retire or die before attaining the age of 55 years

(1) This section applies to every person—

(a) who becomes a contributor under this Part under section 88B(1) and who is a member of the Police at the date of the person's death or retirement:

(b) who becomes a contributor under this Part by virtue of section 88B(3) or under section 88B(4), and who dies or retires before attaining the age of 55 years in circumstances in which a retiring allowance or annuity is payable.

(2) For the purpose of calculating the contributory service of any person to whom this section applies, the actual contributory service of that person as a member of the Police shall, subject to subsection (3), be increased by 25%.

(3) No person to whom this section applies shall be entitled to have more than 40 years' contributory service counted for any of the purposes of this Act unless that person has more than 40 years' actual contributory service, in which case only the actual contributory service shall be counted.

Section 88D: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

88E Calculation of contributory service of certain contributors who became members of Police before 1 May 1985 and who retire or die after attaining the age of 55 years

(1) This section applies to every person—

(a) who became a contributor under this Part by virtue of section 88B(3); or

(b) who becomes a contributor under this Part under section 88B(4)—

and who retires or dies on or after attaining the age of 55 years.

(2) For the purpose of calculating the contributory service of any person to whom this section applies—

(a) the person shall, subject to subsection (3), be deemed to have completed an extra period of service as a member of the Police, being the difference between the age of the person at the date of retirement and the age of 60 years; and

(b) the contributory service of the person as so increased shall, subject to subsection (3), be further increased by one-seventh.

(3) No person to whom this section applies shall be entitled to have more than 40 years' contributory service counted for any of the purposes of this Act unless that person has more than 40 years' actual contributory service, in which case only the actual contributory service shall be counted.

Section 88E: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Benefits

Heading: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

88F Computation of retiring allowance

(1) The retiring allowance of every contributor to the Fund under this Part—

(a) who elected or was required to retire from the Police under section 27 or 28 of the Police Act 1958; or

(b) who elected or was required to retire from the Police under section 28C or 28D of the Police Act 1958 on or after attaining the age of 50 years; or

(c) who elects or is required to leave the Police under section 74 or 76 of the Policing Act 2008 on or after attaining the age of 50 years—

shall be an amount equal to the pension percentage of the contributor's final average earnings.

(2) The retiring allowance of every contributor to the Fund under this Part—

(a) who has attained the age of 50 years; and

(b) who has completed not less than 10 years' actual contributory service; and

(c) who has agreed in writing that this section should apply to him or her; and

(d) in respect of whom the Commissioner of Police has agreed that this section should apply—

shall be an amount equal to the pension percentage of the contributor's final average earnings.

(2A) For the purposes of this section—

appropriate percentage means 1.5% less, in the case of a contributor to whom subsection (2) applies, 0.004% in respect of every month or part of a month after the date of retirement and during which the contributor is under the age of 55 years

pension percentage means the percentage calculated in accordance with the following formula:

$$P \times (0.7 + (0.014 \times t))$$

where—

P is the appropriate percentage multiplied by the number of years (including fractions of a year) of contributory service:

t is the number, if any, of years (including fractions of a year) by which the date on which the retiring allowance commences to be payable precedes 1 October 1999.

(2B) For the purposes of subsection (2A), a contributor's contributory service means the amount of that service as increased in respect of service in the Police under section 88D or section 88E, as the case may require.

(3) The Authority may from time to time suspend, reduce, or cancel any retiring allowance payable under subsection (1) to any contributor who has not attained the age of 55 years if—

(a) the contributor resumes employment, whether in the Government service or elsewhere, or becomes gainfully self-employed; or

(b) the contributor has ceased to be medically unfit for further duty, and fails to accept any employment offered by a controlling authority that is considered by the Authority to be suitable and reasonable for the contributor; or

(c) the Authority is satisfied that the degree of disability of the contributor is not sufficient to justify the payment of part or all of the allowance; or

(d) the contributor fails without sufficient justification to submit himself for medical examination when and as often as required by the Authority; or

(e) the Authority does not know the present whereabouts of the contributor, or whether the contributor is alive or dead.

(4) Any suspension, reduction, or cancellation of a retiring allowance under subsection (3) shall cease when the contributor attains the age of 55 years.

(5) For the purposes of subsection (3)(b), a contributor shall be considered to be medically unfit for further duty if, on the certificate of at least 2 medical practitioners approved by the Authority, it is established to the satisfaction of the Authority that, by reason of physical or mental disability, the contributor is and is likely to remain substantially unable to perform any duties which the Commissioner and the Authority consider are suitable and reasonable for the contributor.

(6) Any decision of the Authority under subsection (3) to suspend, reduce, or cancel a retiring allowance shall be disregarded for the purposes of sections 61N, 61O, and 61Q (as applied by section 88I).

(7) *[Repealed]*

(8) For the purposes of determining the retiring allowance of any contributor under this Part, this section shall be deemed to include subsections (6) to (8) of section 61L and shall be read as if those subsections were part of this section.

Section 88F: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Section 88F(1): replaced, on 1 April 1990, by section 27 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 88F(1)(a): replaced, on 1 October 2008, by section 130(1) of the Policing Act 2008 (2008 No 72).

Section 88F(1)(b): replaced, on 1 October 2008, by section 130(1) of the Policing Act 2008 (2008 No 72).

Section 88F(1)(c): inserted, on 1 October 2008, by section 130(1) of the Policing Act 2008 (2008 No 72).

Section 88F(2): replaced, on 1 April 1990, by section 27 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 88F(2A): inserted, on 1 April 1990, by section 27 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 88F(2B): inserted, on 1 April 1990, by section 27 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 88F(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88F(3)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88F(3)(c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88F(3)(d): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88F(3)(e): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88F(5): amended, on 18 September 2004, by section 175(1) of the Health Practitioners Competence Assurance Act 2003 (2003 No 48).

Section 88F(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88F(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88F(7): repealed, on 1 April 1988, by section 17(2) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

88G Increases to benefits where contributor leaves Police under certain provisions due to lack of fitness

(1) Where any contributor under this Part left the Police under section 28C or 28D of the Police Act 1958, or leaves the Police under section 74 or 76 of the Policing Act 2008 before attaining the age of 50 years, the contributor shall be entitled to exercise any of the options conferred by paragraphs (b), (c), and (d) of section 61S(1) (as applied by section 88H) or to receive a refund of the contributor's contributions to the Fund (less any amounts already received by the contributor from the Fund) increased by 0.25% for every month during

which the contributor was a contributor under this Part or Part 2A, or as a member of the Police under Part 2 of the Government Superannuation Fund Amendment Act 1962 or any earlier scheme administered under any other Act.

(2) The refund payable under subsection (1) to any person who has 5 or more years' service in the Police and who was a contributor to the Fund under Part 2 of the Government Superannuation Fund Amendment Act 1962 shall be further increased in accordance with the following formula:

$$[(A \div B) + (C \div D) + (E \div F) + (G \div H)] \times I$$

where—

A is the total contributions paid by the contributor as a member of the Police during the period that ended with 31 March 1969 whether in respect of that period or any other period:

B is the contributor's rate of contribution on 31 March 1969:

C is the total contributions paid by the contributor as a member of the Police during the period that began with 1 April 1969 and ends with 30 April 1985 whether in respect of that period or any other period:

D is the contributor's rate of contribution on 31 March 1985:

E is the total contributions paid by the contributor as a member of the Police during the period beginning with 1 May 1985 and ending with the day before the first date after 1 October 1985 on which a determination of the Commissioner of Police under section 66A of the Police Act 1958 prescribing salaries or scales of salaries comes into force:

F is 7%:

G is the total contributions paid by the contributor as a member of the Police after the period described in E:

H is 7.5%:

I is—

(a) 5%, where the contributor has 5 years' but less than 6 years' service in the Police:

(b) 10%, where the contributor has 6 years' but less than 7 years' service in the Police:

(c) 15%, where the contributor has 7 or more years' service in the Police.

(3) The refund payable under subsection (1) to any person who has 5 or more years' service in the Police and all the contributor's contributory service as a member of the Police is on or after 1 May 1985 shall be further increased in accordance with the following formula:

$$(J \div K) \times I$$

where—

J is the total contributions paid by the contributor as a member of the Police:

K is 7.5%:

I is—

(a) 5%, where the contributor has 5 years' but less than 6 years' service in the Police:

(b) 10%, where the contributor has 6 years' but less than 7 years' service in the Police:

(c) 15%, where the contributor has 7 or more years' service in the Police.

(4) The increases provided for in subsections (2) and (3) shall not be paid in respect of contributions made in respect of any period during which the contributor was not a member of the Police; notwithstanding that the contributor may have paid contributions in respect of that period, and irrespective of whether or not the person was a member of the Police when the contributions were paid.

(5) The amount by which any refund is increased under subsection (2) or subsection (3) shall be further increased by 0.25% for every month during which the contributor was a contributor under this Part or as a member of the Police under Part 2 of the Government Superannuation Fund Amendment Act 1962 or any earlier scheme administered under any other Act.

(6) Any refund calculated under this section shall be increased by adding to the refund any amount payable to or in respect of the contributor under section 35(1) of the Government Superannuation Fund Amendment Act 1976.

Section 88G: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Section 88G(1): amended, on 1 October 2008, by section 130(1) of the Policing Act 2008 (2008 No 72).

88H Benefits where contributor leaves Police other than on death, retirement, or due to lack of fitness

(1) Section 61S shall apply to contributors under this Part, as if—

(a) the references in that section to Government service were references to service in the Police:

(b) the references in that section to section 61L were references to section 88F.

(2) Where any person makes an election under section 61S(1)(b) (as applied by subsection (1)), section 61R shall apply in respect of the contributor and the contributions as if—

(a) the references in that section to Government service were references to service in the Police:

(b) the references in that section to section 61L were references to section 88F.

(3) Where any person makes an election under section 61S(1)(b) (as applied by subsection (1)), sections 88D and 88E shall not apply in respect of any contributory service under this Part unless the person again becomes a contributor under this Part.

Section 88H: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

88HA Right to cease to be contributor under Part 6A

Any contributor under this Part may, subject to regulations made under section 97, elect to cease to be a contributor to the Fund and—

(a) to leave the contributor's contributions in the Fund and to receive—

(i) a deferred pension; or

(ii) a deferred lump sum,—

in accordance with those regulations; or

(aa) to transfer to the Police Superannuation Scheme (being the superannuation scheme registered with that name under Part 1 of the Superannuation Schemes Act 1989 on 20 November 1992) in accordance with those regulations; or

(b) to receive a refund of the contributor's contributions in accordance with those regulations.

Section 88HA: inserted, on 1 October 1995, by section 15 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 88HA(aa): inserted, on 17 May 2005, by section 3 of the Government Superannuation Fund Amendment Act (No 2) 2005 (2005 No 55).

88I Benefits on death of contributor

Sections 61M, 61N, 61O, and 61Q shall apply in respect of contributors under this Part as if—

(a) the references in those sections to Government service included service in the Police:

(b) the references in section 61M(1)(b)(ii) to the ground of medical unfitness for further duty were a reference to retirement under section 28 of the Police Act 1958:

(c) the reference in section 61N(1)(b) to section 61T(2) were a reference to section 88M(2).

Section 88I: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Miscellaneous provisions

Heading: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

88J Option where contributor on leave of absence without salary

(1) Where any contributor under this Part is on leave of absence without salary, the contributor may elect that section 32 (as applied by section 88M(2)) shall apply, or may elect that that section shall not apply and that subsection (2) shall apply.

(2) Where a contributor elects that this subsection shall apply—

(a) the contributor's contributions shall remain in the Fund:

(b) the contributor shall not be liable to pay contributions in respect of the period of leave of absence:

(c) the period of leave of absence shall not be counted as contributory service of the contributor:

(d) if the person again becomes a contributor to the Fund under this Part before attaining the age of 50 years, the person's contributions shall not be refunded to the person, and the person's previous record of contributory service shall be reactivated and count as continuous contributory service for the purpose of calculating benefits under this Part, but shall be discounted in the following manner:

(i) a discount of 1.25% for each complete year of the period of the person's ineligibility to be a contributor for which the person has a corresponding period of contributory service that will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect of any fraction of a year of ineligibility for which the person has a corresponding period of such contributory service:

(ii) a discount of 2.25% for each complete year of the period of the person's ineligibility to be a contributor that is in excess of the person's period of contributory service that will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect of any fraction of a year of ineligibility for which the person has no corresponding period of such contributory service:

(e) if the contributor dies during the period of leave of absence and leaves a spouse or partner, sections 61M and 61Q shall not apply, and there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(i) a refund of the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period after 1 May 1985 under this Part or Part 2A by 0.25% for every month

beginning on or after 1 May 1985 between the date on which the contributor became a contributor under this Part or Part 2A and the date of the contributor's death; or

(ii) an annuity at one-half of the rate of the retiring allowance to which the deceased contributor would have been entitled if the contributor had become entitled to a retiring allowance calculated under section 88F(2) on the date of the contributor's death—

and the entitlement of the spouse or partner to the refund or annuity shall not be affected by any change in the relationship status of that spouse or partner:

(f) if the contributor dies during the period of leave of absence and does not leave a spouse or partner, sections 61O and 61Q shall not apply and there shall be paid out of the Fund to the contributor's personal representatives in trust for the persons entitled to receive them under the contributor's will or under the Acts relating to the distribution of intestate estates, as the case may be, the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period after 1 May 1985 under this Part or Part 2A by 0.25% for every month beginning on or after 1 May 1985 between the date on which the contributor became a contributor under this Part or Part 2A and the date of the contributor's death.

(3) Any period of discounted contributory service referred to in subsection (2)(d) shall be deemed to precede immediately the date on which the person again became a contributor to the Fund.

Section 88J: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Section 88J(2)(d)(i): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 88J(2)(d)(ii): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 88J(2)(e): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 88J(2)(e): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 88J(2)(f): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

88K Contributor may elect to contribute in respect of prior service or notional service

(1) Subject to subsections (2) and (3), where any contributor under this Part has service in the Government service that is not at present included in his contributory service or wishes to contribute under section 23A (as applied by section 88M(2)) in respect of notional service the contributor may elect to contribute to the Fund under this Part in respect of that service.

(2) Except with the consent of the Authority, and subject to such conditions as it thinks fit, including payment of contributions at such rate or rates as may be determined by the Authority, no election may be made under subsection (1) by any contributor—

(a) who is not receiving salary as a full-time member of the Police; or

(b) in respect of any period during which the contributor was not a permanent full-time employee in the Government service; or

(c) who has attained the age of 50 years.

(3) No contributor may contribute under this Part in respect of any training or service to which section 2(2) applies or under section 23A in respect of any notional service without the consent of the Commissioner of Police and the Authority which, in the case of the Authority, may be given subject to such conditions as it thinks fit, including payment of contributions at such rate or rates as may be determined by the Authority.

(4) The service in respect of which any contributor contributes under this section shall be counted as Government service, but shall not be counted as service as a member of the Police unless it was service as a member of the Police.

(5) Without limiting the power of the Authority to require greater contributions in any case to which subsection (2) or subsection (3) applies, where a contributor makes an election to contribute under this section, the contributor shall pay contributions in respect of the service to which the election relates at the appropriate rate under this Part—

(a) on the salary received by the contributor in respect of that period; or

(b) as if the contributor received salary in respect of that period at the rate of salary payable to the contributor at the date of the election—

whichever is the greater.

Compare: 1962 No 130 s 24; 1964 No 125 s 3(3)

Section 88K: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Section 88K(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88K(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88K(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

88L Service in Cook Islands, Niue, and Tokelau

Where any contributory service as a contributor under this Part is computed under section 51 (as applied by section 88M(2)) the provisions of this Part relating to increases of actual contributory service shall apply in respect of that service only on such terms and conditions and to the extent that the Authority shall determine in any individual case or class of cases.

Section 88L: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Section 88L: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Application of other provisions

Heading: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

88M Sections to apply to contributors and contributions under this Part

(1) Except as provided in this section, nothing in Part 2 or Part 2A shall apply to contributors or contributions under this Part.

(2) Subject in the case of section 23A to section 88K, sections 23A, 27, 32, 33, 40, 42 (except subsection (2)), 43, 48, 51, 55, 58, and 60 shall apply to contributors and contributions under this Part as if those sections were also included in this Part.

(3) Sections 61M, 61N, 61O, 61Q, 61R, and 61S shall apply in respect of contributors and contributions under this Part in the manner indicated in sections 88H and 88I.

Section 88M: inserted, on 29 March 1985, by section 2 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

Section 88M(2): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 88M(2): amended, on 1 April 1988, by section 17(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Part 6B
Superannuation of members of prisons service

Part 6B: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

88N Application

(1) This Part shall apply to every contributor to the Fund who is or becomes a member of the prisons service and who contributes to the Fund in that capacity, and the entitlements of and benefits payable to or in respect of that person shall be determined in accordance with this Part and Part 7 and not otherwise.

(1A) Nothing in this Part shall apply in respect of—

(a) any person who first becomes a member of the prisons service after 30 June 1992; or

(b) any period of service as a member of the prisons service after 30 June 1992 by any person who rejoins the prisons service after that date (other than a person whose contributions in respect of his or her previous period of service as a member of the prisons service remained, as a result of an election made by that person under section 61S(1)(b) (as

applied by section 88U(1)), in the Fund throughout the period between that person's 2 periods of service as a member of the prisons service).

(1B) Nothing in subsection (1A) prevents any person who returns to service in the prisons service on or after 1 July 1992 from again electing to become a contributor to the Fund under this Part if—

(a) that person was, as at the close of 30 June 1992, a contributor to the Fund under this Part who was on leave of absence, without salary, from the prisons service; and

(b) that person has, throughout the period beginning with the date on which he or she began his or her period of leave of absence, without salary, from the prisons service and ending with the date on which he or she returned to service with the prisons service, either—

(i) continued to contribute to the Fund in accordance with section 32 (as applied by section 88Z(2)); or

(ii) as a result of an election made by that person under section 61R(1)(c) (as applied by section 88U(2)) allowed his or her contributions to remain in the Fund.

(2) This Part shall not apply in respect of any person who has been a member of the prisons service but is not a member of the prisons service at the date of the person's retirement or death.

Section 88N: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 88N(1): amended, on 1 July 1992, by section 19(1) of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 88N(1A): inserted, on 1 July 1992, by section 19(2) of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 88N(1B): inserted, on 1 July 1992, by section 19(2) of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

88NA Application to certain members of prisons service appointed on contract

(1) Nothing in this Part shall require any person—

(a) who is appointed after the commencement of this Act to a position of General Manager (or any other position designated by the chief executive of the Department of Corrections and which is not covered by an award or agreement negotiated under sections 78 and 79 of the Public Service Act 2020); and

(b) who was not, immediately before that appointment, a member of the prisons service; and

(c) who elects, within 3 months of being so appointed, that this Part shall not apply to him or her,—

to contribute to the Fund under this Part.

(2) This section applies notwithstanding anything in section 88N or section 88O.

(3) Every election under this section shall be made in writing and delivered to the Authority.

Section 88NA: inserted, on 1 August 1990, by section 10 of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 88NA(1)(a): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Section 88NA(1)(a): amended, on 1 October 1995, by section 10(3) of the Department of Justice (Restructuring) Act 1995 (1995 No 39).

Section 88NA(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

88O Members of prisons service who may contribute to Fund under Part 6B

(1) Every person who, on the commencement of 1 July 1992, is a member of the prisons service and is contributing to the Fund in that capacity may continue to contribute to the Fund under this Part in respect of any period during which the person remains a member of the prisons service.

(2) Every person who returns to service in the prisons service on or after 1 July 1992 may again elect to contribute to the Fund under this Part if—

(a) that person was, as at the close of 30 June 1992, a contributor to the Fund under this Part who was on leave of absence, without salary, from the prisons service; and

(b) that person has, throughout the period beginning with the date on which he or she began his or her period of leave of absence, without salary, from the prisons service and ending with the date on which he or she returned to service with the prisons service, either—

(i) continued to contribute to the Fund in accordance with section 32 (as applied by section 88Z(2)); or

(ii) as a result of an election made by that person under section 61R(1)(c) (as applied by section 88U(2)) allowed his or her contributions to remain in the Fund.

(3) Every person who rejoins the prisons service on or after 1 July 1992 may contribute to the Fund under this Part in respect of any period during which that person, after rejoining, remains a member of the prisons service only if that person's contributions under this Part in respect of his or her previous period of service as a member of the prisons service remained, as a result of an election made by that person under section 61S(1)(b) (as applied by section 88U(1)), in the Fund throughout the period between that person's 2 periods of service as a member of the prisons service.

(4) Where, on or after 1 July 1992, any person who is a contributor to the Fund under this Part—

(a) ceases to be a member of the prisons service; but

(b) becomes an employee of the responsible department or the Department of Corrections with responsibilities relating to the administration of the criminal justice system; and

(c) obtains the approval of the chief executive of the responsible department or the Department of Corrections to that person remaining a contributor under this Part,—

this Part shall apply to that person as if his or her service as an employee of the responsible department or the Department of Corrections with responsibilities relating to the administration of the criminal justice system were service as a member of the prisons service.

Section 88O: replaced, on 1 July 1992, by section 20(1) of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Section 88O(4): amended, on 1 October 1995, by section 10(3) of the Department of Justice (Restructuring) Act 1995 (1995 No 39).

Section 88O(4): amended, on 1 July 1995, pursuant to section 3(1)(c) of the Department of Justice (Restructuring) Act 1995 (1995 No 39).

Section 88O(4)(b): amended, on 1 October 1995, by section 10(3) of the Department of Justice (Restructuring) Act 1995 (1995 No 39).

Section 88O(4)(b): amended, on 1 July 1995, pursuant to section 3(1)(c) of the Department of Justice (Restructuring) Act 1995 (1995 No 39).

Section 88O(4)(c): amended, on 1 October 1995, by section 10(3) of the Department of Justice (Restructuring) Act 1995 (1995 No 39).

Section 88O(4)(c): amended, on 1 July 1995, pursuant to section 3(1)(c) of the Department of Justice (Restructuring) Act 1995 (1995 No 39).

88P Right of contributors under Part 2 of Government Superannuation Fund Amendment Act 1962 to cease to pay contributions after 32 years' contributory service

(1) Every person to whom section 88O(2) applies may, at any time after completing 32 years' actual contributory service in the prisons service, elect to cease paying contributions to the Fund and to receive a retiring allowance that shall commence to be payable on the day after the date on which the contributor ceases to be employed in the prisons service.

(2) The retiring allowance of any person who has made an election under subsection (1) shall be calculated under section 61L (as applied by section 88Z) except that—

(a) the contributor's final average earnings shall be determined under section 61L as if the date on which the contributor ceased contributions was the date of the contributor's retirement:

(b) the final average earnings shall be increased by the percentage (if any) as certified by the Government Statistician by which the index number of the Consumers Price Index for the quarter which immediately precedes the date upon which the retiring allowance is to be paid exceeds the

index number for the quarter immediately following the date on which the contributor ceased contributions:

(c) for the purposes of section 88T, the date upon which the allowance is to be paid shall be treated as the date of the contributor's retirement.

(3) Where any contributor who has made an election under subsection (1) dies before becoming entitled to receive a retiring allowance, that person shall be deemed to have been a contributor to the Fund on the date of the person's death.

Section 88P: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 88P(2)(b): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

88PA Right to cease to contribute under Part 6B

Section 61R shall apply to contributors under this Part as if the reference in subsection (5) of that section to Government Service were a reference to service in the prisons service.

Section 88PA: inserted, on 1 July 1992, by section 21 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

88Q Rate of contributions

(1) The contributions to be made by every contributor under this Part shall be 8.5% of the contributor's salary.

(2) All contributions shall be deducted from the salary of the contributor and paid to the Fund as the salary becomes payable from time to time.

Section 88Q: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

88R Calculation of contributory service

(1) This section applies to every person who becomes a contributor under this Part and who is a member of the prisons service at the date of the person's death or retirement.

(2) For the purpose of calculating the contributory service of any person to whom this section applies, the actual contributory service of that person as a member of the prisons service shall, subject to subsection (3), be increased by 25%.

(3) No person to whom this section applies shall be entitled to have more than 40 years' contributory service counted for any of the purposes of this Act unless that person has more than 40 years' actual contributory service, in which case only the actual contributory service shall be counted.

Section 88R: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

88S Entitlement to retiring allowance

(1) Every contributor to the Fund under this Part to whom this section applies who ceases to be employed in the prisons service, shall, subject to this Part, thereafter be entitled to receive an annual retiring allowance calculated under section 88T.

(2) This section applies to all contributors under this Part who have attained the age of 58 years.

(3) This section also applies to all contributors under this Part—

(a) who have made an election under section 61S(1)(d) (as applied by section 88Z) to receive a retiring allowance; or

(b) who have made an initial election under section 61S(1)(d) and who die before making the further election provided for in that paragraph or before the date specified in that further election.

(4) This section also applies to all contributors under this Part—

(a) who have attained the age of 50 years; and

(b) who have completed not less than 10 years' contributory service; and

(c) who have agreed in writing that this section should apply to them; and

(d) in respect of whom the Public Service Commissioner has agreed in writing that this section should apply to them.

Section 88S: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 88S(4)(d): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

88T Calculation of retiring allowance

(1) The retiring allowance of every contributor to the Fund under this Part who is entitled under section 88S(2) or section 61K (as applied by section 88Z) to receive a retiring allowance shall be an amount equal to the pension percentage of the contributor's final average earnings.

(2) The retiring allowance of every contributor to the Fund under this Part who is entitled under section 88P or subsection (3) or subsection (4) of section 88S to receive a retiring allowance shall be an amount equal to the pension percentage of the contributor's final average earnings.

(2A) For the purposes of this section—

appropriate percentage means 1.5% less, in the case of a person to whom subsection (2) applies,—

(a) 0.004% in respect of every month or part of a month after the date of retirement during which the contributor is of or over the age of 53 years but under the age of 58 years; and

(b) 0.002% in respect of every month or part of a month after the date of retirement and during which the contributor is under the age of 53 years

pension percentage means the percentage calculated in accordance with the following formula:

$$P \times (0.7 + (0.014 \times t))$$

where—

P is the appropriate percentage multiplied by the number of years (including fractions of a year) of contributory service:

t is the number, if any, of years (including fractions of a year) by which the date on which the retiring allowance commences to be payable precedes 1 October 1999.

(2B) For the purposes of subsection (2A), a contributor's contributory service means the amount of that service as increased under section 88R.

(3) The Authority may from time to time suspend, reduce, or cancel any retiring allowance payable under section 61K (as applied by section 88Z) to any contributor under this Part who has not attained the age of 58 years if—

(a) the contributor resumes employment whether in the Government service or elsewhere, or becomes gainfully self-employed; or

(b) the contributor has ceased to be medically unfit for further duty, and fails to accept any employment offered by a controlling authority that is considered by the Authority to be suitable and reasonable for the contributor; or

(c) the Authority is satisfied that the degree of disability of the contributor is not sufficient to justify the payment of part or all of the allowance; or

(d) the contributor fails without sufficient justification to submit to medical examination when and as often as required by the Authority; or

(e) the Authority does not know the present whereabouts of the contributor, or whether the contributor is alive or dead.

(4) Any suspension, reduction, or cancellation of a retiring allowance under subsection (3) shall cease when the contributor attains the age of 58 years.

(5) Any decision of the Authority under subsection (3) to suspend, reduce, or cancel a retiring allowance shall be disregarded for the purposes of sections 61N, 61O, and 61Q (as applied by section 88Z).

(6) *[Repealed]*

(7) For the purposes of determining the retiring allowance of any contributor under this Part this section shall be deemed to include subsections (6) to (9) of section 61L and shall be read as if those subsections were part of this section.

Section 88T: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 88T(1): replaced, on 1 April 1990, by section 28 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 88T(2): replaced, on 1 April 1990, by section 28 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 88T(2A): inserted, on 1 April 1990, by section 28 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 88T(2B): inserted, on 1 April 1990, by section 28 of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 88T(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88T(3)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88T(3)(c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88T(3)(d): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88T(3)(e): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88T(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88T(6): repealed, on 1 April 1988, by section 18(2) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

88U Benefits where contributor leaves prisons service other than on death or retirement

(1) Section 61S shall apply to contributors under this Part, as if the references in that section to Government service were references to service in the prisons service.

(2) Where any person makes an election under section 61S(1)(b) (as applied by subsection (1)), section 61R shall apply in respect of the contributor and the contributions as if the references in that section to Government service were references to service in the prisons service.

(3) Where any person makes an election under section 61S(1)(b) (as applied by subsection (1)), section 88R shall not apply in respect of any contributory service under this Part unless the person again becomes a contributor under this Part.

Section 88U: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

88V Benefits on death of contributor

Sections 61M, 61N, 61O, and 61Q shall apply in respect of contributors under this Part as if—

(a) the references in those sections to Government service included the prisons service:

(b) the reference in section 61N(1)(b) to section 61T(2) were a reference to section 88Z.

Section 88V: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

88W Option where contributor on leave of absence without salary

(1) Where any contributor under this Part is on leave of absence without salary, the contributor may elect that section 32 (as applied by section 88Z) shall apply, or may elect that that section shall not apply and that subsection (2) shall apply.

(2) Where a contributor elects that this subsection shall apply—

(a) the contributor's contributions shall remain in the Fund:

(b) the contributor shall not be liable to pay contributions in respect of the period of leave of absence:

(c) the period of leave of absence shall not be counted as contributory service of the contributor:

(d) if the person again becomes a contributor to the Fund under this Part before attaining the age of 50 years, the person's contributions shall not be refunded to the person, and the person's previous record of contributory service shall be reactivated and count as continuous contributory service for the purpose of calculating benefits under this Part, but shall be discounted in the following manner:

(i) a discount of 1.25% for each complete year of the period of the person's ineligibility to be a contributor for which the person has a corresponding period of contributory service that will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect of any fraction of a year of ineligibility for which the person has a corresponding period of such contributory service:

(ii) a discount of 2.25% for each complete year of the period of the person's ineligibility to be a contributor that is in excess of that person's period of contributory service that will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect of any fraction of a year of ineligibility for which the person has no corresponding period of such contributory service:

(e) if the contributor dies during the period of leave of absence and leaves a spouse or partner, sections 61M and 61Q shall not apply, and there shall be paid out of the Fund to the spouse or partner, at the election of the spouse or partner,—

(i) a refund of the contributor's contributions to the Fund increased in respect of contributions paid under this Part in respect of any

period of service after 9 December 1986, by 0.25% for every month of contributory service under this Part; or

(ii) an annuity at one-half of the rate of the retiring allowance to which the deceased contributor would have been entitled if the contributor had become entitled to a retiring allowance calculated under section 88T on the date of the contributor's death—

and the entitlement of the spouse or partner to the refund or annuity shall not be affected by any change in the relationship status of that spouse or partner:

(f) if the contributor dies during the period of leave of absence and does not leave a spouse or partner, sections 61O and 61Q shall not apply and there shall be paid out of the Fund to the contributor's personal representatives in trust for the persons entitled to receive them under the contributor's will or under the Acts relating to the distribution of intestate estates, as the case may be, the contributor's contributions to the Fund increased in the same manner as they would have been increased under paragraph (e)(i) if the contributor had left a spouse or partner.

(3) Any period of discounted contributory service referred to in subsection (2)(d) shall be deemed to precede immediately the date on which the person again became a contributor to the Fund.

Section 88W: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 88W(2)(d)(i): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 88W(2)(d)(ii): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 88W(2)(e): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 88W(2)(e): amended, on 26 April 2005, by section 4(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 88W(2)(f): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

88X Contributor may elect to contribute in respect of prior service or notional service

(1) Subject to subsections (2) and (3), where any contributor under this Part has service in the Government service that is not at present included as contributory service or wishes to contribute under section 23A (as applied by section 88Z) in respect of notional service, the contributor may elect to contribute to the Fund under this Part in respect of that service.

(2) Except with the consent of the Authority, and subject to such conditions as it thinks fit, including payment of contributions at such rate or rates as may be determined by the Authority, no election may be made under subsection (1) by any contributor—

(a) who is not receiving salary as a full-time member of the prisons service; or

(b) in respect of any period during which the contributor was not a permanent full-time employee in the Government service; or

(c) who has attained the age of 50 years.

(3) No contributor may contribute under this Part in respect of training or service to which section 2(2) applies or under section 23A in respect of any notional service without the consent of the Public Service Commissioner and the Authority which, in the case of the Authority, may be given subject to such conditions as it thinks fit, including payment of contributions at such rate or rates as may be determined by the Authority.

(4) The service in respect of which any contributor contributes under this section shall be counted as Government service, but shall not be counted as service as a member of the prisons service unless it was service as a member of the prisons service.

(5) Without limiting the power of the Authority to require greater contributions in any case to which subsection (2) or subsection (3) applies, where a contributor makes an election to contribute under this section, the contributor shall pay contributions in respect of the service to which the election relates at the appropriate rate under this Part—

(a) on the salary received by the contributor in respect of that period; or

(b) as if the contributor received salary in respect of that period at the rate of salary payable to the contributor at the end of the election—

whichever is the greater.

Section 88X: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 88X(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88X(3): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Section 88X(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 88X(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

88Y Service in Cook Islands, Niue, and Tokelau

Where any contributory service as a contributor under this Part is computed under section 51 (as applied by section 88Z) the provisions of this Part relating to increases of actual contributory service shall apply in respect of that service only on such terms and conditions and to the extent that the Authority shall determine in any individual case or class of cases.

Section 88Y: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 88Y: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

88Z Sections to apply to contributors and contributions under this Part

(1) Except as provided in this section, nothing in Part 2 or Part 2A shall apply to contributors or contributions under this Part.

(2) Subject in the case of section 23A to section 88X, sections 23A, 32, 33, 37, 40, 42 (except subsection (2)), 43, 48, 51, 55, 58, 60, and 61K shall apply to contributors and contributions under this Part as if those sections were also included in this Part.

(3) Sections 61L, 61M, 61N, 61O, 61Q, 61R, and 61S shall apply in respect of contributors and contributions under this Part in the manner indicated in sections 88P, 88PA, 88T, 88U, and 88V.

Section 88Z: inserted, on 25 December 1986, by section 23 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 88Z(2): amended, on 9 June 1995, by section 19(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 88Z(2): amended, on 1 April 1988, by section 18(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 88Z(3): amended, on 1 July 1992, by section 22 of the Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61).

Part 7
General provisions

88ZA Application of this Part

(1) Except as provided in this section, this Part shall apply to and in respect of every person who contributes to the Fund as if that person were a contributor within the meaning of this Act.

(2) Section 95 shall not apply in respect of the Judges Superannuation Fund Account referred to in section 74M and section 81W, or the Parliamentary Superannuation Account referred to in section 88.

Section 88ZA: inserted, on 25 December 1986, by section 25(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 88ZA(2): amended (with effect on 1 April 1988), on 8 May 1989, by section 5(1) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

89 Payment of retiring allowances and annuities

(1) Every retiring allowance or annuity under this Act shall be paid in advance by 4-weekly or monthly instalments as the Authority may direct, and no portion of any such instalment shall be recoverable when the retiring allowance or annuity ceases to be payable.

(2) Except as otherwise provided in this Act, every such instalment shall be payable to the person entitled to the retiring allowance or annuity (in this section referred to as the **beneficiary**) personally, unless the Authority in its discretion directs that it shall be payable to some other person on behalf of the beneficiary:

provided that in any case where, by reason of the age or infirmity of the beneficiary or for any other sufficient cause, it is not convenient that payment be made to the beneficiary personally, payment may be made to any person duly authorised by the beneficiary to receive payment on his behalf.

Compare: 1947 No 57 s 82A; 1953 No 61 s 9

Section 89(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 89(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

89A Treatment of contributory service under one Part of the Act as contributory service under another Part

(1) Except as otherwise provided in this Act, any contributor under one Part of this Act who becomes eligible to contribute, or is required to contribute, under another Part of this Act shall, if he so elects, be entitled to have his contributory service under the one Part treated as contributory service under the other Part upon such terms and conditions, including terms and conditions as to the credit to be given for the contributory service so treated, as may be prescribed by regulations made under section 97.

(1A) Regulations relating to the treatment of contributory service under one Part of this Act as treatment under another Part of this Act may include provision for the payment of additional contributions, or the refund of contributions, with or without interest.

(2) Any such regulations may be made to come into force before or after the date of the making thereof or on that date; and any such regulations that are made to come into force before the date of the making thereof may be made to come into force before or after the date of the commencement of this section or on that date.

Section 89A: inserted, on 24 November 1967, by section 9 of the Government Superannuation Fund Amendment Act 1967 (1967 No 141).

Section 89A(1A): inserted, on 29 March 1985, by section 6 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

89B Other contributions

(1) This section applies if a contributor has been required (whether before or after the commencement of this section) to pay any sum into the Fund that is other than the standard rate of contribution in respect of the scheme to which the contributor belongs (whether in respect of any period that is included in a period of contributory service, or in respect of contributions not duly paid by

deduction from salary, or in respect of contributions repaid after having been refunded to the contributor, or otherwise).

(2) The Authority may determine whether the whole or any part of that sum is to be treated as contributions for the purpose of this Act, and the amount so determined is to be treated as contributions accordingly.

(3) Except as provided in this section, the only sums that are to form part of a contributor's contributions for the purpose of this Act are the amounts paid by the contributor by way of standard rate of contribution in respect of the scheme to which the contributor belongs.

(4) In this section, **standard rate of contribution** means the rates referred to in sections 29, 30, 61B, 61F, 63A, 71F, 74C, 78, 81F, 83, 88C, and 88Q of this Act and in section 19 of the Government Superannuation Fund Amendment Act 1962, and any other provisions with like effect.

Section 89B: replaced, on 2 October 2001, by section 16(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

89C Refund of contributions on allowances no longer included in salary

[Repealed]

Section 89C: repealed, on 2 October 2001, by section 16(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

89D Interest payments by contributor not to count as contributions

Where any contributor is required or permitted to make payments to the Fund that include the payment of interest that interest shall not comprise part of the contributions of the contributor.

Sections 89D: inserted, on 29 March 1985, by section 15 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

89E Options where contributions not fully paid

Where, on the death or retirement of any contributor, the contributor has not paid to the Fund all the contributions for which the contributor is liable, the Authority shall permit the contributions to be paid to the Fund within a reasonable period determined by the Authority and, if the contributions remain unpaid, the Authority may—

(a) deduct the unpaid contributions from any retiring allowance, annuity, other allowance, or payment (other than a child allowance) payable in respect of the contributor's contributions; or

(b) if the unpaid contributions exceed the likely amount of the benefits from which the unpaid contributions may be deducted under paragraph (a) or the recipient of the benefit so requires, direct that an appropriate reduction be made in the period of contributory service of the contributor to take account of the unpaid contributions.

Sections 89E: inserted, on 29 March 1985, by section 15 of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 89E: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

90 Recovery of money paid without lawful authority

All payments received by any person under this Act without that person being lawfully entitled thereto may be recovered as a debt due to the Crown, and when so recovered shall be repaid into the Fund.

Compare: 1947 No 57 s 82B; 1953 No 61 s 10

90A Conflicting claims of spouses or partners

Where under any provision of this Act more persons than 1 have claims as spouses or partners of any contributor or annuitant, the total amount of any annuity or other payment payable to them in respect of any benefit to which 1 spouse or partner would be entitled may be divided by the Authority between them in such shares and proportions as it from time to time thinks fit; and, in any case where they disagree regarding the making of an election, the Authority shall determine how they are to be deemed to have elected, and the provisions of this Act shall apply accordingly.

Section 90A: inserted (with effect on 1 April 1975), on 1 November 1976, by section 33 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 90A heading: amended, on 26 April 2005, by section 4(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 90A: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 90A: amended, on 26 April 2005, by section 4(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 90A: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

91 Election to surrender proportion of retiring allowance and receive cash payment

(1) Any contributor who becomes entitled to a retiring allowance under this Act may elect to surrender the right to receive a proportion of the retiring allowance and to receive instead payment out of the Fund of a sum equal to,—

(a) in the case of a contributor to the Fund under Part 2A, Part 4, Part 5A, Part 6A, or Part 6B, 12 times the amount by which the annual retiring allowance is reduced by the surrender:

(b) in the case of any other contributor (not being a contributor to whom section 71M of this Act or section 14 of the Government Superannuation Fund Amendment Act 1970 applies or a person to whom an annual retiring allowance is payable under Part 6), 10.8 times the amount by which the annual retiring allowance is reduced by the surrender.

(2) For the purposes of subsection (1) a contributor shall be deemed to be entitled to a retiring allowance under this Act in any case where he would have been so entitled if he had retired on the date of his election.

(3) An election may be made under subsection (1) by a contributor at any time within 3 months immediately preceding the date on which the contributor becomes entitled to a retiring allowance under this Act.

(4) Where an election is made under subsection (3) it shall be deemed to have been made on the earliest day on which the contributor would be entitled to a retiring allowance under this Act if he survived and had retired.

(5) Subject to subsection (6), any contributor who has made an election under subsection (1) may make a further election within 3 months before he ceases duty in the Government service (whether or not he will remain in the Government service on leave after ceasing duty), to thereupon receive not more than half the amount that he would be entitled to receive if he had been entitled to a retiring allowance when he made the election under subsection (1).

(6) Where the Authority has determined under section 36(2) or the second or third proviso to section 68(4) or the first proviso to section 69(1) to defer the commencement of the payment of a retiring allowance to a contributor or a contributor has made an election under section 61S(1)(d) or section 81P(1)(c), that contributor shall not be entitled to make any election under subsection (5).

(7) Where any amount is paid to any contributor under subsection (5), interest shall be payable on that amount by the contributor at such rate as the Authority may determine for the period between the date on which the contributor receives that amount and the date on which he becomes entitled to his retiring allowance or the date of his death, whichever is the earlier.

(8) All such interest shall be recoverable as a debt due to the Crown and may be deducted from any retiring allowance payable to the contributor or any annuity payable to the surviving spouse or partner of the contributor.

(9) Every election under this section shall be made in writing and delivered to the Authority before the contributor has accepted any instalment of his retiring allowance.

(10) No contributor shall have the right to revoke or amend any election under this section or to make any further election, except as provided in subsection (11).

(11) Where a contributor to whom subsection (2) or subsection (5) applies has made an election under subsection (1), that contributor shall be entitled to make 1 further election to increase the proportion of the retiring allowance surrendered by him under subsection (1) before he has accepted any instalment of his retiring allowance.

(12) No election or combination of elections under this section shall entitle any contributor to surrender more than one-quarter of his retiring allowance.

(13) Where a contributor has completed an election under this section in respect of a previous period of contributory service, the amount so surrendered shall be deducted from the retiring allowance that he may elect to surrender.

(14) Upon an election under this section becoming effective the annual retiring allowance payable to a contributor shall be reduced by the same proportion as that which he has elected to surrender and all rights in respect of the proportion so surrendered shall be deemed to be determined.

(15) Except as provided in subsection (5), any amount which a contributor is entitled to receive under this section shall become payable—

(a) on the date on which the contributor becomes entitled to payment of the retiring allowance; or

(b) in the case of a contributor to whom subsection (2) applies, on the date of his death,—

whichever is the earlier.

Section 91: replaced, on 1 January 1981, by section 5 of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

Section 91(1): replaced (with effect on 1 April 1987), on 29 October 1987, by section 3 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 91(1)(a): amended, on 1 April 1990, by section 29(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 91(1)(a): amended (with effect on 1 April 1988), on 8 May 1989, by section 5(1) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 91(1)(b): amended, on 1 April 1990, by section 29(2) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 91(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 91(6): amended (with effect on 1 April 1988), on 8 May 1989, by section 5(1) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 91(6): amended, on 25 December 1986, by section 26(2) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 91(7): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 91(8): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 91(9): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

91A Election to surrender proportion of annuity and receive cash payment

(1) This section shall apply to any surviving spouse or partner who becomes entitled to an annuity on or after 12 April 1979 and who is less than 61 years of age at the time the entitlement to the annuity arises.

(2) Any surviving spouse or partner to whom this section applies may elect to surrender the right to a proportion of the annuity and to receive instead payment out of the Fund of a sum equal to—

(a) in the case of an annuity payable to the spouse or partner of a person who was a contributor under Part 2A, Part 3A, Part 4, Part 5A, Part 6A, or Part 6B, 12 times the amount by which the annuity is reduced by the surrender:

(b) in the case of an annuity payable to the spouse or partner of a person who was a contributor under any other Part of this Act (other than Part 6), Part 2 of the Government Superannuation Fund Amendment Act 1962, or Part 2 of the Government Superannuation Fund Amendment Act 1970, 10.8 times the amount by which the annuity is reduced by the surrender.

(2A) *[Repealed]*

(3) Any election under this section shall be made in writing delivered to the Authority before the surviving spouse or partner has accepted any instalment of the annuity.

(4) No surviving spouse or partner shall have the right to revoke, amend, or extend any election made under this section.

(5) The proportion of the annuity that any surviving spouse or partner elects to surrender under this section shall not exceed one-fourth.

(6) On the making of any such election, the annuity payable to the surviving spouse or partner shall be reduced by the same proportion as that which the surviving spouse or partner has elected to surrender as aforesaid, and all rights in respect of the proportion so surrendered shall be deemed to be determined.

Section 91A: inserted (with effect on 12 April 1979), on 20 November 1979, by section 19(1) of the Government Superannuation Fund Amendment Act 1979 (1979 No 46).

Section 91A(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 91A(2): replaced, on 25 December 1986, by section 27(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 91A(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 91A(2)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 91A(2)(a): amended, on 1 April 1990, by section 30(1) of the Government Superannuation Fund Amendment Act 1990 (1990 No 30).

Section 91A(2)(a): amended (with effect on 1 April 1988), on 8 May 1989, by section 5(1) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 91A(2)(b): amended (with effect on 1 April 1990), on 25 February 2009, by section 5(2) of the Government Superannuation Fund Amendment Act 2009 (2009 No 2).

Section 91A(2)(b): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 91A(2)(b): amended (with effect on 1 April 1987), on 29 October 1987, by section 4(1) of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 91A(2A): repealed (without coming into force, with effect on 1 April 1987), on 29 October 1987, by section 4(2) of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 91A(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 91A(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 91A(4): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 91A(5): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 91A(6): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

91B Surrender of part of retiring allowance for allowance to another person

(1) Any contributor may, at any time within the 3 months before or at any time after the contributor becomes entitled to a retiring allowance, elect to surrender from any specified date a specified portion of the contributor's basic retiring allowance not exceeding one-half in return for payment to another person (in this section called the **assignee**) of an allowance determined under subsection (3).

(2) For the purposes of this section, the term **basic retiring allowance** means the annual amount of the retiring allowance payable under this Act after taking into account any surrender under section 48 or section 91, but disregarding the effect of any election made under section 40.

(3) The allowance that is to be paid to any assignee under this section shall be determined by the Authority on an actuarial basis so that there is no overall increase or decrease in the liabilities of the Fund.

(4) Any election under subsection (1) shall not affect the application of the Government Superannuation Fund Amendment Act 1969 and the Government Superannuation Fund Amendment Act 1979, and where the contributor's basic retiring allowance is increased under those Acts the allowance payable to the assignee shall be increased proportionately.

(5) Every election under this section shall be in writing delivered to the Authority and shall be irrevocable once any payment has been accepted from the Fund pursuant to the election.

(6) Where any assignee dies, the allowance payable to the assignee under this section shall cease; and the portion of the retiring allowance payable to the person who surrendered a portion of a retiring allowance to enable the allowance to be paid shall not be increased by reason of the death of the assignee.

(7) Where a person who has surrendered a portion of a basic retiring allowance under this section dies,—

(a) any annuity payable in respect of the basic retiring allowance shall be calculated on that portion of the basic retiring allowance that has not been surrendered under this section; and

(b) the allowance payable to the assignee under this section shall continue until the death of the assignee and shall be increased in accordance with subsection (4) as if the contributor's basic retiring allowance remained payable.

(8) The minimum annuities referred to in sections 45, 74J, and 81K shall be reduced by the proportion that the basic retiring allowance on which they are based has been surrendered under subsection (1).

(9) Nothing in this section shall in any way restrict or prevent the suspension, reduction, or cancellation in accordance with this Act of the payment of any retiring allowance; and any suspension, reduction, or cancellation shall be applied equally to the retiring allowance and the payments under this section to the assignee.

(10) Nothing in this section shall in any way affect or apply to the payment of any allowance to a child under section 47 or section 61Q or section 81O.

Section 91B: inserted, on 25 December 1986, by section 28(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 91B(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 91B(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 91B(8): amended (with effect on 1 April 1988), on 8 May 1989, by section 5(1) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 91B(10): amended (with effect on 1 April 1988), on 8 May 1989, by section 5(1) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

92 Retiring allowances not alienable

(1) Except as expressly provided in this Act or in any other enactment, in no case shall any retiring allowance or other money granted or payable under this Act to any person be in any way assigned or charged or pass to any other person by operation of law; nor shall any money payable under this Act on the death of any person be assets for the payment of his debts or liabilities.

(2) This section shall bind the Crown.

(3) Nothing in this section shall prevent the operation of any agreement entered into under Part 6 of the Property (Relationships) Act 1976; and every such agreement shall be binding on the Fund and on every special account within the Fund and shall be given effect to, as necessary, by the Authority so long as the agreement does not increase the liabilities of the Fund or of any such special account or infringe any requirement relating to compulsory contributions to the Fund or to any such special account.

Compare: 1947 No 57 s 83; 1950 No 54 s 5(2)

Section 92(3): replaced (with effect on 1 April 1987), on 29 October 1987, by section 6(1) of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 92(3): amended, on 1 February 2002, by section 64(2) of the Property (Relationships) Amendment Act 2001 (2001 No 5).

Section 92(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Charging of contributions

Heading: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

92A Contributor may grant charge over contributions

(1) Any contributor may grant a charge over the contributor's contributions to the Fund in favour of any other person.

(2) The Authority shall maintain a register of all charges notified to it showing the time and date of registration or release, and no charge or release of a charge shall be of any validity unless it is entered in that register.

(3) No charge shall be registered against the contributions of any contributor if—

(a) there is already a charge registered against those contributions; or

(b) a copy of any order made under section 25 of the Property (Relationships) Act 1976 or any arrangement or deed entered into pursuant to section 31(1) of that Act has been served on the Authority in respect of the contributions of the contributor, and is still in force; or

(c) a charging order has been served on the Authority in accordance with section 120(4) of the Family Proceedings Act 1980 in respect of the contributions of the contributor and is still in force; or

(d) the contributor has notified the Authority that the contributor intends to cease Government service or wishes to cease to be a contributor to the Fund.

(4) Every notification of a charge shall be in the appropriate form specified in Schedule 1 or a form to like effect, and shall be accompanied by the fee (if any) prescribed in any regulations made under section 97.

(5) It shall not be necessary for the notification of a charge to specify any amount or any maximum amount of contributions to be charged.

(6) The chargeholder shall forthwith notify the Authority in writing if any charge is to be released.

(7) The Authority shall, on being notified by a chargeholder that any charge has been released, or where a charge is deemed to be released under section 92E, or is released by any order of any court, remove the charge from the register.

Section 92A: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92A(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92A(3)(b): amended, on 1 February 2002, by section 64(2) of the Property (Relationships) Amendment Act 2001 (2001 No 5).

Section 92A(3)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92A(3)(c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92A(3)(d): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92A(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92A(7): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

92B Contributor and chargeholder or potential chargeholder entitled to certain information

(1) Any contributor may, by written request to the Authority, obtain—

(a) a written statement of the amount that the contributor would be entitled to receive if the contributor had withdrawn from the Fund while continuing in Government service at the end of the preceding financial year; and

(b) a statement as to whether any charge is currently registered against the contributor's contributions under section 92A; and

(c) a statement as to whether or not it would be possible for the contributor to grant a charge over the contributor's contributions that could be registered under this Act, and the reason (if any) why a charge could not be registered.

(2) The Authority shall inform any person whom the Authority is satisfied is a person who has entered or is about to enter into any transaction with a contributor whereby the contributor grants a charge over the contributor's contributions as to—

(a) the amount of the contributor's contributions as at the end of the preceding financial year:

(b) whether or not the person is currently contributing to the Fund:

(c) whether any notice of withdrawal from the Fund or notice indicating that the contributor is about to cease Government service or cease to be a contributor to the Fund has been received by the Authority:

(d) whether any charge is currently registered over the contributions of the contributor:

(e) whether or not there is any other reason why a charge could not be registered in favour of that person, but without disclosing the reason.

(3) The Authority shall not be under any obligation to inform any chargeholder or potential chargeholder of any change in respect of any of the matters specified in subsection (2) after the information has been given.

(4) Every request under this section shall be signed by the contributor, and if the request is made under subsection (2) shall also be signed by the chargeholder or potential chargeholder, and shall specify—

(a) the full name and address of the contributor and the chargeholder or potential chargeholder (if any):

(b) the department, service, agency, or corporation in which the contributor is employed, and its location:

(c) the date of birth of the contributor:

(d) the date on which the contributor became a contributor to the Fund.

(5) The Authority shall decline to give any information under this section where the Authority is not satisfied as to the identity of the contributor concerned.

Section 92B: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92B(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92B(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92B(2)(c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92B(2)(c): amended, on 25 December 1986, by section 30 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 92B(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92B(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

92C Procedure where charge notified

(1) Where the Authority has received notification of a charge under section 92A and has registered that charge, the Authority shall, as soon as practicable and in any event before making any payment pursuant to the charge, notify the chargeholder and the contributor that the charge has been registered.

(2) Where the Authority has received notification of a charge under section 92A and the charge cannot be registered for any reason, the Authority shall forthwith notify the contributor and the chargeholder accordingly.

Section 92C: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92C(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92C(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

92D Payment of charge

Where any amount becomes payable to or in respect of any contributor under this Act (including any payment pursuant to an election made under section 61S(1)(c) or section 71K(3) or section 81P(1)(b)), and a charge is registered over the contributor's contributions,—

(a) the entitlements of the contributor, or the contributor's spouse or partner and any children, or estate, shall be calculated without regard to the charge, but shall not be paid to any person or superannuation scheme until notification from the chargeholder has been received or is deemed to have been received under section 92E:

(b) the Authority shall notify the chargeholder that the chargeholder may make an election under section 92E, and the consequences of the chargeholder's failure to make an election under that section.

Section 92D: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92D: amended (with effect on 1 April 1988), on 8 May 1989, by section 5(1) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 92D: amended, on 1 April 1988, by section 19(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 92D: amended, on 1 April 1988, by section 19(2) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 92D(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 92D(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

92E Rights of chargeholder

(1) Where any chargeholder receives any notice under section 92D(b) the chargeholder shall, subject to the terms of the charge, have the right to elect, by written notice to the Authority,—

(a) to receive the amount secured by the charge or the total amount of the contributor's contributions, without interest, whichever is the lesser, in which case the charge shall be released on payment of such amount; or

(b) to release the charge without receiving payment of any amount secured by it.

(2) Where no election is made by a chargeholder within 28 days after notice has been given to the chargeholder under subsection (1) the chargeholder shall be deemed to have elected to release the charge without receiving payment of any amount secured by it.

Section 92E: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92E(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

92F Procedure for payment of charge

(1) Where any chargeholder gives written notice to the Authority that the chargeholder wishes to claim from the Fund any specified amount in respect of any charge registered under section 92A, the Authority shall, within 14 days after it receives the notice, give written notice to the contributor or, if the contributor

is deceased, to the contributor's personal representative, that the Authority has received such a notice.

(2) Where any notice has been given to the Authority under subsection (1) and the Authority has no reason to believe that there is any dispute or doubt as to the amount that should be paid to the chargeholder, the Authority shall, on the expiration of a period of 60 days commencing with the date on which the Authority received the notice, or such lesser period as is agreed to by the contributor or, if the contributor is deceased, the contributor's personal representative, pay the amount demanded by the chargeholder or the total amount of the contributor's contributions without interest, whichever is the lesser, to the chargeholder.

(3) The Authority may require any chargeholder to produce such documents as are in the chargeholder's possession or under the chargeholder's control relating to the charge in order to satisfy the Authority as to the terms of the charge and any amount payable to the chargeholder under it, and, for that purpose, may require the chargeholder to make a statutory declaration as to any matter relating to the charge.

(4) Where any notice has been given to the Authority under subsection (1) and the Authority has reason to believe that there is a genuine dispute or doubt as to the amount that should be paid to the chargeholder, the Authority shall not make any payment to the chargeholder unless that payment is—

(a) agreed to by the contributor or, if the contributor is deceased, the contributor's personal representative; or

(b) made pursuant to an order of the court under section 92J.

Section 92F: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92F(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92F(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92F(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92F(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

92G Effect on contributor of payment to chargeholder

(1) Where any payment is made to any chargeholder from the Fund under section 92F the contributor shall, if the contributor is then a contributor to the Fund, cease to be a contributor to the Fund and the contributor shall be entitled to receive from the Fund a refund of the total amount of the contributor's contributions to the Fund, less any amount already received by the contributor from the Fund and any amounts paid from the Fund to the chargeholder.

(2) The payments to the contributor shall be without interest, but shall be increased,—

(a) in accordance with paragraph (a) of section 61S(1) or paragraph (a) of section 81P(1), if the contributor is entitled to make and has made an election under that paragraph; or

(b) in accordance with paragraph (a) of section 71K(1), if that paragraph applies to the contributor.

(3) Where any person who is required to be a contributor under this Act ceases to be a contributor to the Fund by virtue of subsection (1), that person shall forthwith again become a contributor to the Fund as if that person had not previously been a contributor to the Fund.

Section 92G: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92G(2): replaced, on 1 April 1988, by section 20 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 92G(2)(a): amended (with effect on 1 April 1988), on 8 May 1989, by section 5(1) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

92H Effect on annuities, allowances, and other payments of payment to chargeholder

(1) Subject to subsection (2), where any payment is made to any chargeholder from the Fund under section 92F and any retiring allowance, annuity, other allowance, or payment is payable in respect of the contributor's contributions, the amount paid to the chargeholder shall be deducted from any such retiring allowance, annuity, other allowance, or payment either in total before any such benefit is paid or from such benefits at such rate as the Authority may determine.

(2) No deduction shall be made under subsection (1) from any allowance payable to any child under section 61Q or section 81O.

Section 92H: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92H(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92H(2): amended (with effect on 1 April 1988), on 8 May 1989, by section 5(1) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

92I Giving of notices

(1) Any notification of a charge required to be given to the Authority under section 92A, and any notice given to the Authority under section 92E or section 92F shall be sufficiently given—

(a) if it is delivered to the office of the Authority at Wellington and accepted on the Authority's behalf; or

(b) if it is posted in a registered letter addressed to the Authority at its postal address at Wellington.

(2) Any notice required to be given to a chargeholder or a contributor or the personal representative of any contributor under section 92C, section 92D, or section 92F shall be sufficiently given—

(a) if it is delivered to that person; or

(b) if it is posted in a registered letter addressed to that person at the address given in the notice of charge or subsequently given to the Authority as the address at which such notices may be given to that person, or by such a letter addressed to the person at the person's usual or last known place of abode, business, or employment.

(3) Where any notice is posted in accordance with subsection (1) or subsection (2) it shall, in the absence of evidence to the contrary, be deemed to have been given and received,—

(a) in the case of a letter posted to an address within New Zealand, on the fourth day after the day on which the letter was posted:

(b) in the case of a letter posted to an address outside New Zealand, at the time at which the letter would have been delivered in the ordinary course of post.

(4) Notwithstanding anything in subsections (1) to (3), a District Court Judge may in any case make an order directing the manner in which any notice under section 92C, section 92D, section 92E, or section 92F is to be given to any person, and specifying the date or method of determining the date on which the notice shall be deemed to have been given and received.

Section 92I: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92I(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92I(1)(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92I(1)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92I(2)(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

92J Authority may apply to court for directions

Without limiting any right of any person to take any action in any court, the Authority or any contributor or chargeholder, or any person claiming to be a chargeholder may apply to any court of competent jurisdiction for an order—

(a) as to whether or not any charge should be or should have been registered in respect of any contributor or chargeholder; or

(b) as to whether any payment is to be made to any chargeholder or person claiming to be a chargeholder; or

(c) as to the amount of any payment to be made to any chargeholder or person claiming to be a chargeholder; or

(d) as to the release of any charge.

Section 92J: inserted, on 29 March 1985, by section 18(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92J heading: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 92J: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

92K Person not to become a contributor while a contributing employee under National Provident Fund Act 1950

Notwithstanding anything to the contrary in Part 2 or Part 3 of this Act or in section 18 of the Government Superannuation Fund Amendment Act 1962, no person shall become a contributor to the Fund while he is still a contributing employee under any scheme prepared by the National Provident Fund Board under Part 3 of the National Provident Fund Act 1950.

Section 92K: inserted, as section 92A, on 27 November 1970, by section 3 of the Government Superannuation Fund Amendment Act 1970 (1970 No 116).

Section 92K section number: replaced, on 29 March 1985, by section 18(2) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 92K: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

93 Financial statements

(1) The Authority shall ensure that financial statements for the Fund are prepared in respect of each financial year.

(2) The annual financial statements shall be prepared in accordance with generally accepted accounting practice (as defined in section 8 of the Financial Reporting Act 2013) and shall include—

(a) a statement of the financial position of the Fund at its balance date:

(b) an operating statement reflecting the revenues and expenses of the Fund for the financial year:

(c) a statement of cash flows reflecting cash flows of the Fund for the financial year.

Compare: 1956 No 47 s 93; 1989 No 44 s 41(1), (2); 1992 No 61 s 23; 1992 No 142 s 31

Section 93: replaced, on 1 October 1995, by section 16 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 93(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 93(2): amended, on 1 April 2014, by section 126 of the Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102).

93A Audit

(1) The Authority shall, not later than 90 days after the end of the financial year, forward the annual financial statements to the Auditor-General.

(2) The Auditor-General shall issue an audit report within 30 days of receipt of the financial statements and return the annual financial statements with audit report attached to the Authority.

(3) The Fund is a public entity as defined in section 4 of the Public Audit Act 2001 and, in accordance with that Act, the Auditor-General is its auditor.

(4) This section applies to the financial statements for the Fund referred to in section 93B.

Compare: 1989 No 44 ss 38, 41(3); 1992 No 142 s 31

Section 93A: inserted, on 1 October 1995, by section 16 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 93A(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 93A(1): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Section 93A(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 93A(2): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Section 93A(3): replaced, on 1 July 2001, by section 53 of the Public Audit Act 2001 (2001 No 10).

Section 93A(4): inserted, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

93B Annual report

(1) The Authority must include, in its annual report required under section 150 of the Crown Entities Act 2004, a report on matters affecting the Fund during that year, which report must include—

(a) the financial statements, together with the audit report and management statement relating to those financial statements; and

(b) *[Repealed]*

(c) the name and address of the person to whom all correspondence from the members should be sent.

(1A) The annual report must also include (in addition to any other requirements)—

(a) a statement of responsibility for the financial statements of the Fund, signed by the chairperson of the board and the chief executive of the Authority (if any); and

(b) an analysis and explanation of the performance of the Fund over that financial year, including a comparison with the Authority's expectations about the performance of the Fund that were set out in the forecast financial statements relating to that financial year; and

(c) a statement of the investment policies, standards, and procedures for the Fund established by the Authority under section 15L; and

(d) a statement, signed by the chairperson of the board and the chief executive of the Authority (if any), certifying whether or not the investment policies, standards, and procedures for the Fund have been complied with throughout that financial year; and

(e) a schedule of—

(i) the investment managers, administration managers, and any other service providers used under section 19, and custodians used under section 19A, during that financial year; and

(ii) the classes of investments for which each investment manager was responsible; and

(iii) any changes since the last annual report in those persons.

(2) *[Repealed]*

(3) *[Repealed]*

Compare: 1956 No 47 s 93; 1989 No 10 s 14; 1989 No 44 s 44A; 1994 No 18 s 40

Section 93B: inserted, on 1 October 1995, by section 16 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 93B(1): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 93B(1)(b): repealed, on 2 October 2001, by section 17(1) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 93B(1A): inserted, on 2 October 2001, by section 17(2) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 93B(1A)(a): amended, on 18 July 2013, by section 57 of the Public Finance Amendment Act 2013 (2013 No 50).

Section 93B(1A)(b): amended, on 1 July 2014, by section 72 of the Crown Entities Amendment Act 2013 (2013 No 51).

Section 93B(2): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Section 93B(3): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

94 Actuarial examinations of Fund

(1) The Authority must obtain a report from an actuary that examines the financial position of the Fund as at dates determined by the Minister, being dates that are no more than 3 years apart.

(2) The report in respect of each such examination must—

(a) show the state of the Fund as at the date on which the financial position of the Fund was examined, having regard to the prospective liabilities and assets of, and the probable annual sums required by, the Fund to provide benefits falling due within the ensuing 3 years without affecting or having recourse to the actuarial reserve appertaining to the contributor's contributions; and

(b) be received by the Authority no later than 7 months after the date the Fund was examined.

(3) The Authority must send a copy of the report to the Minister within 28 days after the date that the Authority receives it.

(4) Each contributor and each beneficiary shall have the right, upon request to the Authority,—

(a) to look at, at any reasonable time, a copy of the report:

(b) to receive, upon payment of a reasonable fee, a copy of the report.

(5) A copy of each report shall be laid before the House of Representatives by the Minister not later than 6 sitting days after receiving it.

(6) Where the report has not been laid before the House of Representatives within 3 weeks after the Minister receives it, the Minister shall—

(a) cause the report to be published not later than 3 weeks after receiving it; and

(b) arrange for the publication in the *Gazette* of a notice indicating that the report has been so published.

Compare: 1956 No 47 s 94; 1989 No 10 s 15; 1989 No 44 s 44A; 1994 No 18 s 40

Section 94: replaced, on 1 October 1995, by section 16 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 94(1): replaced, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 94(2): replaced, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 94(3): replaced, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 94(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

95 Annual subsidies from Government and from funds or accounts out of which contributors' salaries are paid

(1) During each financial year the Minister of Finance shall pay into the Fund out of public money, without further appropriation than this Act, the amount by which the amounts of the benefits estimated to be payable out of the Fund during that year in respect of contributors who are—

(a) employees or former employees of departments, Crown entities, Offices of Parliament, or parliamentary agencies (as those terms are defined in the Public Finance Act 1989); or

(b) employees or former employees of such other entities as the Minister may direct—

exceeds the sum of the proportion of those benefits certified by the Authority, after receiving advice from an actuary, as having been provided by the contri-

butions paid in respect of those benefits and the amounts estimated to be paid into the Fund during that year under subsection (2).

(2) Where—

(a) subsection (1) does not apply in respect of any contributor; or

(b) the salaries of any contributors to the Fund are payable out of money that is not public money,—

there shall be paid out of the money from which the salaries of those contributors are paid and into the Government Superannuation Fund in each financial year, at such time or times during the year as may be reasonably specified by the Authority, the amount by which the contributions estimated to be paid during that year by those contributors is less than the amount certified by the Authority, after receiving advice from an actuary, as the total amount of contributions that would require to be so paid if the contributions of contributors provided the total cost of the benefits to which the contributors may become entitled under this Act:

provided that, if the Minister of Finance so directs, the amount to be paid into the Government Superannuation Fund out of any such money in any specified financial year shall be such lesser amount as that Minister may specify.

(3) *[Repealed]*

(4) *[Repealed]*

Section 95: replaced, on 1 August 1990, by section 11(1) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Section 95 heading: amended, on 8 September 2018, by section 57 of the Statutes Amendment Act 2018 (2018 No 27).

Section 95(1): amended, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 95(1)(a): amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Section 95(1)(a): amended, on 21 December 1992, by section 42 of the Public Finance Amendment Act 1992 (1992 No 142).

Section 95(2): amended, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 95(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 95(2): amended, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 95(3): repealed, on 1 October 1995, by section 30 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 95(4): repealed, on 24 October 2019, by section 63 of the Statutes Amendment Act 2019 (2019 No 56).

95AA Authority to incur certain expenses

(1) The Crown may incur expenses relating to its liability under this Act in respect of contributors and beneficiaries.

(2) Without limiting subsection (1), expenses may be incurred under the authority of subsection (1) without further appropriation than this section.

(3) *[Repealed]*

Section 95AA: inserted, on 28 July 1997, by section 3 of the Government Superannuation Fund Amendment Act 1997 (1997 No 47).

Section 95AA(3): repealed, on 2 October 2001, by section 7(2) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

95A Timing of transfer of employee contributions to Fund

(1) Every person who deducts contributions to the Fund from remuneration or other money payable to another person, or who otherwise receives contributions payable to the Fund by any person, shall pay those contributions into the Fund at such time or times as are reasonably specified by the Authority in a written notice to the person or in a notice published under the Legislation Act 2019.

(2) A notice under subsection (1) is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements), unless it applies only to 1 or more named persons.

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	The maker must publish it in the *Gazette*	LA19 ss 73, 74(1)(a), Sch 1 cl 14
Presentation	It is not required to be presented to the House of Representatives because a transitional exemption applies under Schedule 1 of the Legislation Act 2019	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 95A: inserted, on 1 October 1995, by section 17 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 95A(1): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 95A(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 95A(2): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

95B Interest payable on overdue amounts

(1) Where a person who is required to pay an amount into the Fund under any provision of this Act fails to do so at the time required by this Act, the person shall pay into the Fund on demand by the Authority, in addition to that amount, interest on that amount—

(a) for the period from the time required by this Act for payment (or the date of commencement of this section, whichever is the later) until the time at which the amount is paid into the Fund; and

(b) at a rate calculated using a method that has been determined by the Authority.

(2) The Authority may not make a determination under this section unless the Minister has approved the proposed method.

(3) A determination under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	The maker must publish it in the *Gazette*	LA19 ss 73, 74(1)(a), Sch 1 cl 14
Presentation	It is not required to be presented to the House of Representatives because a transitional exemption applies under Schedule 1 of the Legislation Act 2019	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 95B: inserted, on 1 October 1995, by section 17 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 95B(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 95B(1)(b): replaced, on 2 October 2001, by section 18 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 95B(1)(b): amended, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 95B(2): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 95B(3): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

95C Recovery of debts

Every amount payable by a person into the Fund under any provision of this Act shall constitute a debt due by the person to the Authority, and—

(a) may be recovered accordingly by the Authority; and

(b) following such recovery, shall be paid into the Fund.

Section 95C: inserted, on 1 October 1995, by section 17 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 95C: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 95C(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

95D Information to be provided by controlling authorities

(1) Every controlling authority in relation to a contributor must ensure that there is provided to the Authority, at such time or times as are reasonably specified by the Authority, such information as the Authority may reasonably require of that controlling authority for the purpose of administering this Act in relation to that contributor.

(2) The Authority must not require a controlling authority to provide information under this section unless the Authority has first consulted the controlling authority about the requirement.

(3) Every requirement under this section shall be set out in a written notice to the controlling authority concerned or in a notice in the *Gazette*.

Section 95D: inserted, on 1 October 1995, by section 17 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 95D(1): replaced, on 2 October 2001, by section 19 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 95D(2): replaced, on 2 October 2001, by section 19 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

96 Offences

Every person commits an offence and shall be liable on conviction to a fine not exceeding $200 or to imprisonment for a term not exceeding 12 months who for the purpose of obtaining any payment or benefit or avoiding any obligation for himself or for any other person under this Act makes any false statement to or otherwise misleads or attempts to mislead any person concerned in the administration of this Act or any other person whomsoever.

Compare: 1947 No 57 s 87

Section 96: amended, on 1 July 2013, by section 413 of the Criminal Procedure Act 2011 (2011 No 81).

97 Regulations

(1) The Governor-General may from time to time, by Order in Council, make regulations for all or any of the following purposes:

(a) *[Repealed]*

(b) prescribing, for the purposes of all or any of sections 28(1)(b), 61R(1)(b), 71JA, 81OA, 86FA, and 88HA,—

(i) terms and conditions in relation to any election under any of those sections:

(ii) requirements relating to the contributors who are eligible to make any such election, such as a requirement that the contributor has been accepted for membership of another scheme:

(iii) restrictions on the period during which any such election may be made:

(iv) the way in which any deferred benefit or deferred lump sum or refund is to be determined:

(ba) prescribing, for the purposes of section 88HA, the way in which any transfer value is to be determined and paid:

(c) prescribing money that may be lawfully payable into the Fund under section 14(d):

(d) prescribing money that may be lawfully payable out of the Fund under section 15(b):

(e) prescribing requirements in relation to the making of any election or application, or the giving of any notice, under this Act, including the evidence required in support of any election, application, or notice:

(f) prescribing requirements in relation to the supply by contributors or beneficiaries of such information as may reasonably be required for the purpose of administering this Act:

(g) prescribing the manner in which contributions are to be computed in the case of contributors whose salary—

(i) is computed at an hourly or daily rate; and

(ii) does not include payment for the time during which the contributor is not actually employed:

(h) prescribing the persons, or class of persons, who may make deductions from the salaries of contributors for payment into the Fund, and the time at which deductions shall cease in respect of contributors who retire, die, or cease to be contributors:

(i) providing for such other matters as are contemplated by or necessary for giving full effect to the provisions of this Act and for its due administration.

(2) Regulations under this section are secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section

Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)
Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 97: replaced, on 1 October 1995, by section 18 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 97(1)(a): repealed, on 2 October 2001, by section 20 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 97(1)(ba): inserted, on 17 May 2005, by section 4 of the Government Superannuation Fund Amendment Act (No 2) 2005 (2005 No 55).

Section 97(1)(c): replaced, on 2 October 2001, by section 20 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 97(1)(d): replaced, on 2 October 2001, by section 20 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 97(2): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

98 Reciprocal arrangements with other Commonwealth Governments or other bodies

(1) The Governor-General may from time to time, by Order in Council, declare that arrangements that have been made with the Government of any part of the Commonwealth outside New Zealand, or with any institution or body in New Zealand or any other part of the Commonwealth, with a view to providing reciprocity in matters relating to superannuation, shall have effect notwithstanding anything to the contrary in this Act or any other enactment; and every such Order in Council shall, subject to the provisions of this section, have effect according to its tenor.

(2) Any Order in Council under this section may be at any time amended or revoked by a subsequent Order in Council; and any such amending or revoking Order in Council may contain such transitional provisions as appear to the Governor-General to be necessary or expedient.

(3) An order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Compare: 1947 No 57 s 89

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)
Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 98(3): replaced, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

99 Repeals and savings

(1) The enactments specified in Schedule 2 are hereby repealed.

(2) Without limiting the provisions of the Acts Interpretation Act 1924, it is hereby declared that the repeal of any provision by this Act shall not affect any document made or any thing whatsoever done under the provision so repealed or under any corresponding former provision, and every such document or thing, so far as it is subsisting or in force at the time of the repeal and could have been made or done under this Act, shall continue and have effect as if it had been made or done under the corresponding provision of this Act, and as if that provision had been in force when the document was made or the thing was done.

(3) All matters and proceedings commenced under any such enactment and pending or in progress at the commencement of this Act may be continued and completed under this Act.

(4) Nothing in this Act shall be construed to reduce the retiring allowance or annuity to which any person may have become entitled at any time before the commencement of this Act.

(5) No person who is a contributor at the commencement of this Act shall on his retirement at any time thereafter be granted a retiring allowance at a rate less than the rate that would have been granted if this Act had not been passed.

(6) Where under Part 4 of the Public Service Superannuation Act 1927 any period has been included in the length of service of any contributor and he is contributing to the Fund at a percentage fixed by reference to his age at any date after the commencement of that period, his contributions to the Fund shall, on and after 1 April 1948, be fixed by reference to his age at the commencement of that period:

provided that that period shall be deemed to be a continuous period immediately preceding the contributor's current period of contributory service, and that the current period of contributory service shall be deemed to include any period to which subsection (5) of section 26 applies.

(7) The repeal of the following enactments shall not affect the amendments made by those enactments, namely:

(a) subsections (1), (3), and (4) of section 90 of the Superannuation Act 1947:

(b) subsection (2) of section 3 of the Superannuation Amendment Act 1948.

Compare: 1947 No 57 ss 39(2), 70(3), (4), 91; 1948 No 79 ss 3(2), 21; 1950 No 94 s 15; 1955 No 107 ss 6(3), (4), 7(4), (5), (6)

Section 99(1): amended, on 29 March 1985, by section 22(1) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Schedule 1
Notice of charge

s 92A(4)

Schedule 1: inserted, on 29 March 1985, by section 18(3) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

To the Government Superannuation Fund Authority

From: [*name*] **Contributor**

Date of birth:

Employed at:

Employed by:

Address for giving of notices:

and [*name*] **Chargeholder**

Address for giving of notices:

This is to inform you that [*name*], a contributor to the Fund, has granted a charge over his or her contributions to the Fund in favour of [*name*], chargeholder.

It is accepted that the charge is of no effect until it has been registered in the register of charges maintained under section 92A of the Government Superannuation Fund Act 1956.

The contributor and the chargeholder each agree that notices under section 92C, section 92D(b), section 92E, or section 92F of the Government Superannuation Fund Act 1956 may be given by registered post addressed to them at their respective addresses given above, or such other address as may from time to time be notified by them to the Authority.

Signature of contributor:

Signature of chargeholder:

Schedule 1: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 2
Enactments repealed

s 99(1)

Schedule 2 schedule number: replaced, on 29 March 1985, by section 18(3) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Crown Proceedings Act 1950 (1950 No 54)

Amendment(s) incorporated in the Act(s).

Estate and Gift Duties Act 1955 (1955 No 105)

Amendment(s) incorporated in the Act(s).

Finance Act 1948 (1948 No 35)

Amendment(s) incorporated in the Act(s).

Public Revenues Act 1953 (1953 No 73)

Amendment(s) incorporated in the Act(s).

Statutes Amendment Act 1949 (1949 No 51)

Amendment(s) incorporated in the Act(s).

Superannuation Act 1947 (1947 No 57)

Superannuation Amendment Act 1948 (1948 No 79)

Superannuation Amendment Act 1950 (1950 No 94)

Superannuation Amendment Act 1951 (1951 No 65)

Superannuation Amendment Act 1953 (1953 No 61)

Superannuation Amendment Act 1954 (1954 No 45)

Superannuation Amendment Act 1955 (1955 No 107)

Schedule 3
Further provisions relating to Appeals Board

s 12D

Schedule 3: inserted, on 1 October 1995, by section 3(2) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Schedule 3 heading: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

1 Absent members

(1) The Minister may at any time appoint any person to act for any member of the Appeals Board at any meeting or meetings in the event of that member's absence.

(2) While any person is attending any meeting of the Appeals Board pursuant to this section, that person shall be deemed for all purposes to be a member of the Appeals Board, and the fact that any person so attends shall be sufficient evidence of that person's authority to do so.

Schedule 3 clause 1(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 1(2): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

2 Acts not invalidated because of vacancy, etc

No act or proceeding of the Appeals Board, or of any person acting as a member of the Appeals Board, shall be invalidated because—

(a) there was a vacancy in the membership of the Appeals Board; or

(b) it is subsequently discovered, in relation to a person acting as a member of the Appeals Board, that—

(i) there was a defect in the appointment of that person; or

(ii) that person was incapable of being a member of the Appeals Board; or

(iii) that person had ceased to be a member of the Appeals Board.

Schedule 3 clause 2: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 2(a): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 2(b): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 2(b)(ii): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 2(b)(iii): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

3 Fees and travelling allowances

(1) The Appeals Board is hereby declared to be a statutory board within the meaning of the Fees and Travelling Allowances Act 1951.

(2) The members of the Appeals Board may be paid fees and allowances and travelling allowances and expenses in accordance with the Fees and Travelling Allowances Act 1951, and the provisions of that Act shall apply accordingly.

Schedule 3 clause 3(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 3(2): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

4 Meetings of Appeals Board

(1) The Appeals Board shall meet for the conduct of its business at such times and places as it considers necessary.

(2) The quorum for a meeting of the Appeals Board shall be 3 members of the Appeals Board.

(3) The Appeals Board shall decide every question before it at a meeting by a majority of members.

(4) The Chairperson shall preside at every meeting of the Appeals Board at which he or she is present. If the Chairperson is not present at a meeting the members present shall appoint one of them to preside at that meeting.

(5) A resolution signed, or assented to by letter, facsimile transmission, telex, or other method of communication, by not less than 3 members shall have the same effect as a resolution duly passed at a meeting of the Appeals Board.

(6) Subject to the provisions of this Act, the Appeals Board shall determine its own procedure.

Schedule 3 clause 4 heading: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 4(1): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 4(2): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 4(3): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 4(4): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 4(5): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 4(6): amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

5 Provision of assistance to Appeals Board

The Minister shall ensure that the Appeals Board is provided with such secretarial, legal, and other services as may be necessary to enable the Appeals Board to carry out its function and exercise its powers.

Schedule 3 clause 5 heading: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 3 clause 5: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

6 Protection of members

No member of the Appeals Board who does any act in pursuance or intended pursuance of the function of the Appeals Board shall be under any civil or criminal liability in respect of the act, whether on the ground of want of jurisdiction, or mistake of law or fact, or on any other ground, unless he or she has acted in bad faith.

Schedule 3 clause 6: amended, on 2 October 2001, by section 4(3)(a) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Schedule 4
Further provisions relating to board of Government Superannuation Fund Authority

s 15I

Schedule 4: inserted, on 2 October 2001, by section 7(3) of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Contents

		Page
1	Interpretation *[Repealed]*	277
	Members' appointments	
	[Repealed]	
2	Criterion for appointments *[Repealed]*	277
3	Method of appointment *[Repealed]*	277
4	When appointment takes effect *[Repealed]*	278
5	Position where concurrent office *[Repealed]*	278
	Term of office	
	[Repealed]	
6	Term of office *[Repealed]*	278
	Duties of board members	
	[Repealed]	
7	Duties of members *[Repealed]*	278
	Liability of members	
	[Repealed]	
8	Liability of members and committee members *[Repealed]*	278
	Resignation and removal of members	
	[Repealed]	
9	Resignation *[Repealed]*	279
10	Removal from office *[Repealed]*	279
	Vacancies in Authority's membership	
	[Repealed]	
11	Effect of vacancy in membership *[Repealed]*	279
	Remuneration	
	[Repealed]	
12	Remuneration *[Repealed]*	279

Chairperson and deputy chairperson

[Repealed]

13 Appointment *[Repealed]* 279
14 Term of office *[Repealed]* 280
15 Resignation *[Repealed]* 280
16 Exercise of chairperson's functions, duties, and powers during vacancy, etc *[Repealed]* 280

Acts not to be called into question

[Repealed]

17 Acts not to be called into question *[Repealed]* 280
18 Validity of members' acts *[Repealed]* 280

Disclosure of interest

19 Obligation to disclose interests 280
20 Meaning of interested *[Repealed]* 280
21 Disclosure of interest *[Repealed]* 281
22 Consequences of disclosure *[Repealed]* 281
23 Matters to be delegated to committee 281
24 Exceptions 281
25 Effect of non-compliance *[Repealed]* 281

Use of information

[Repealed]

26 Restrictions on disclosure or use of Authority's information *[Repealed]* 282
27 When member may rely on certain information and advice *[Repealed]* 282
28 When clause 27 applies *[Repealed]* 282

Procedure of board: General

[Repealed]

29 Procedure generally *[Repealed]* 282

Procedure of board: Meetings

[Repealed]

30 Ordinary meetings *[Repealed]* 282
31 Special meetings *[Repealed]* 282
32 Methods of holding meetings *[Repealed]* 283
33 Quorum *[Repealed]* 283
34 Who presides at meetings *[Repealed]* 283
35 Voting at meetings *[Repealed]* 283
36 Resolutions *[Repealed]* 283
37 Method of contracting *[Repealed]* 283
38 Attorneys *[Repealed]* 283

Delegations

39 Additional persons to whom delegation may be made 283
40 Certain powers must not be delegated 284
41 Effect of delegation *[Repealed]* 284
42 Presumption of acting in accordance with delegation *[Repealed]* 284
43 Other matters relating to delegation *[Repealed]* 284

Subsidiaries

[Repealed]

44 Subsidiaries *[Repealed]* 284

Committees

[Repealed]

45 Committees *[Repealed]* 285

Employees

46 Appointment of chief executive officer *[Repealed]* 285
47 Appointment of other employees *[Repealed]* 285
48 Personnel policy *[Repealed]* 285
49 Equal employment opportunities *[Repealed]* 285
50 Choice of procedure *[Repealed]* 285
51 Superannuation or retiring allowances *[Repealed]* 285
52 Application of certain acts to members and employees *[Repealed]* 286
53 Existing Government Superannuation Fund members 286

1 Interpretation

[Repealed]

Schedule 4 clause 1: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Members' appointments

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

2 Criterion for appointments

[Repealed]

Schedule 4 clause 2: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

3 Method of appointment

[Repealed]

Schedule 4 clause 3: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

4 When appointment takes effect

[Repealed]

Schedule 4 clause 4: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

5 Position where concurrent office

[Repealed]

Schedule 4 clause 5: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Term of office

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

6 Term of office

[Repealed]

Schedule 4 clause 6: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Duties of board members

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

7 Duties of members

[Repealed]

Schedule 4 clause 7: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Liability of members

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

8 Liability of members and committee members

[Repealed]

Schedule 4 clause 8: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Resignation and removal of members

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

9 Resignation

[Repealed]

Schedule 4 clause 9: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

10 Removal from office

[Repealed]

Schedule 4 clause 10: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Vacancies in Authority's membership

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

11 Effect of vacancy in membership

[Repealed]

Schedule 4 clause 11: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Remuneration

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

12 Remuneration

[Repealed]

Schedule 4 clause 12: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Chairperson and deputy chairperson

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

13 Appointment

[Repealed]

Schedule 4 clause 13: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

14 Term of office

[Repealed]

Schedule 4 clause 14: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

15 Resignation

[Repealed]

Schedule 4 clause 15: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

16 Exercise of chairperson's functions, duties, and powers during vacancy, etc

[Repealed]

Schedule 4 clause 16: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Acts not to be called into question

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

17 Acts not to be called into question

[Repealed]

Schedule 4 clause 17: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

18 Validity of members' acts

[Repealed]

Schedule 4 clause 18: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Disclosure of interest

19 Obligation to disclose interests

Section 66 of the Crown Entities Act 2004 does not apply to a person who is interested in a matter only because he or she is a member of a company referred to in section 15B(6).

Schedule 4 clause 19: replaced, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

20 Meaning of interested

[Repealed]

Schedule 4 clause 20: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

21 Disclosure of interest

[Repealed]

Schedule 4 clause 21: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

22 Consequences of disclosure

[Repealed]

Schedule 4 clause 22: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

23 Matters to be delegated to committee

(1) The board must delegate a deliberation or decision to a committee if the effect of section 66 of the Crown Entities Act 2004 is that there is not a quorum of members able to take part in the deliberation or decision, or to form a quorum.

(2) The committee must consist of a majority of persons—

(a) who are not interested in the transaction; and

(b) in the case of members of the committee who are not members of the board, who are appointed by the board with the agreement of the Minister.

(3) Subclause (1) is subject to clause 24.

Schedule 4 clause 23(1): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

24 Exceptions

(1) Section 66 of the Crown Entities Act 2004 does not apply—

(a) to any deliberation or decision of the board that is made in accordance with any existing contract that governs the way in which the deliberation or decision is to be made; or

(b) to any deliberation or decision of the board to establish a committee, and to delegate the matter to a committee of the board, under clause 23.

(2) **Existing contract** means a contract—

(a) that was entered into by or on behalf of the Authority; and

(b) in respect of which the person, or a majority of the persons, making the decision by or on behalf of the Authority were not interested in the transaction.

Schedule 4 clause 24(1): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

25 Effect of non-compliance

[Repealed]

Schedule 4 clause 25: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Use of information

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

26 Restrictions on disclosure or use of Authority's information

[Repealed]

Schedule 4 clause 26: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

27 When member may rely on certain information and advice

[Repealed]

Schedule 4 clause 27: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

28 When clause 27 applies

[Repealed]

Schedule 4 clause 28: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Procedure of board: General

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

29 Procedure generally

[Repealed]

Schedule 4 clause 29: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Procedure of board: Meetings

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

30 Ordinary meetings

[Repealed]

Schedule 4 clause 30: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

31 Special meetings

[Repealed]

Schedule 4 clause 31: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

32 Methods of holding meetings

[Repealed]

Schedule 4 clause 32: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

33 Quorum

[Repealed]

Schedule 4 clause 33: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

34 Who presides at meetings

[Repealed]

Schedule 4 clause 34: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

35 Voting at meetings

[Repealed]

Schedule 4 clause 35: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

36 Resolutions

[Repealed]

Schedule 4 clause 36: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

37 Method of contracting

[Repealed]

Schedule 4 clause 37: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

38 Attorneys

[Repealed]

Schedule 4 clause 38: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Delegations

39 Additional persons to whom delegation may be made

The board may delegate any of the functions or powers of the board or the Authority to all or any of the following, despite section 73(1)(d) of the Crown Entities Act 2004:

(a) an administration manager:

(b) an investment manager:

(c) a custodian:

(d) a company established under section 15B(6) and to any employee of that company.

Schedule 4 clause 39: replaced, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

40 Certain powers must not be delegated

(1) The board must not delegate any of the following powers:

(a) *[Repealed]*

(b) the power to grant a power of attorney:

(c) the power of appointment in section 19 or section 19A.

(2) Neither this clause nor section 73(4) of the Crown Entities Act 2004 limits sections 19 and 19A of this Act or clauses 23 and 24 of this schedule.

Schedule 4 clause 40(1)(a): repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Schedule 4 clause 40(2): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

41 Effect of delegation

[Repealed]

Schedule 4 clause 41: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

42 Presumption of acting in accordance with delegation

[Repealed]

Schedule 4 clause 42: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

43 Other matters relating to delegation

[Repealed]

Schedule 4 clause 43: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Subsidiaries

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

44 Subsidiaries

[Repealed]

Schedule 4 clause 44: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Committees

[Repealed]

Heading: repealed, on 25 January 2005, pursuant to section 200 of the Crown Entities Act 2004 (2004 No 115).

45 Committees

[Repealed]

Schedule 4 clause 45: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Employees

46 Appointment of chief executive officer

[Repealed]

Schedule 4 clause 46: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

47 Appointment of other employees

[Repealed]

Schedule 4 clause 47: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

48 Personnel policy

[Repealed]

Schedule 4 clause 48: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

49 Equal employment opportunities

[Repealed]

Schedule 4 clause 49: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

50 Choice of procedure

[Repealed]

Schedule 4 clause 50: repealed, on 1 December 2004, by section 72 of the Employment Relations Amendment Act (No 2) 2004 (2004 No 86).

51 Superannuation or retiring allowances

[Repealed]

Schedule 4 clause 51: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

52 Application of certain acts to members and employees

[Repealed]

Schedule 4 clause 52: repealed, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

53 Existing Government Superannuation Fund members

(1) A person who, immediately before becoming an employee of the board, was a contributor to the Government Superannuation Fund under Part 2 or Part 2A of the Government Superannuation Fund Act 1956 is, for the purposes of that Act, deemed to be employed in the Government service so long as that person continues to be an employee of the board; and that Act applies to that person in all respects as if that person's service as an employee of the board were Government service.

(2) Nothing in subclause (1) entitles a person to become a contributor to the Government Superannuation Fund after that person has once ceased to be a contributor.

(3) For the purposes of applying the Government Superannuation Fund Act 1956 in accordance with subclause (1), **controlling authority**, in relation to that employee, means the board.

(4) In this clause, references to the board include references to a company referred to in section 15B(5)(a) or (c).

Schedule 4 clause 53(1): amended, on 25 January 2005, by section 200 of the Crown Entities Act 2004 (2004 No 115).

Government Superannuation Fund Amendment Act 1957

Public Act	1957 No 16
Date of assent	4 October 1957
Commencement	4 October 1957

1 Short Title

This Act may be cited as the Government Superannuation Fund Amendment Act 1957, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act") .

Section 1: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Parliamentary superannuation

6 Contributions and retiring allowances of members who retired before 1955

Notwithstanding anything in sections 83 and 84 of the principal Act, the contributions and retiring allowances of contributors who ceased to be members before 1 January 1955 shall be computed in accordance with sections 76 and 77 of the Superannuation Act 1947 as if the Superannuation Amendment Act 1955 and the principal Act had not been passed

Government Superannuation Fund Amendment Act 1961

Public Act	1961 No 111
Date of assent	1 December 1961
Commencement	see section 1

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1961, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) Sections 3 to 5 shall come into force on the termination on 1 January 1962 of the Trusteeship Agreement for the Territory of Western Samoa.

(3) The remaining provisions of this Act shall come into force on its passing.

Section 1(1): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Western Samoan Public Service

4 Contributors with service in Samoa

(1) All persons who, at the termination on 1 January 1962 of the Trusteeship Agreement for the Territory of Western Samoa, are contributors in respect of their service in the Western Samoan Public Service or the Western Samoa Trust Estates Corporation shall thereupon cease to be contributors to the Fund:

provided that, where the service of any person is then deemed under subsection (2) to be Government service, that person shall not thereupon cease to be a contributor to the Fund; and, where the service of any person is thereafter deemed under subsection (2) to be Government service, that person shall be deemed not to have ceased to be a contributor to the Fund at the termination of the said Trusteeship Agreement.

(2) With the consent of the Board in each case, the service in any capacity of the Government of Western Samoa or of the Western Samoa Trust Estates Corporation by any contributor who, at the termination on 1 January 1962 of the Trusteeship Agreement for the Territory of Western Samoa, is or has been employed in the New Zealand Government Service, or by any other contributor approved by the Board in any special case, shall be deemed by the Board for the purposes of the principal Act to be Government service.

(3) Where after the termination on 1 January 1962 of the said Agreement any person who is for the time being employed in the Government service and is a contributor to the Fund enters the service of the Government of Western Samoa or of the Western Samoa Trust Estates Corporation, that person may, if the Board in its absolute discretion so approves, continue to be a contributor to the Fund.

(4) Subject to the completion of an agreement between the Government of Western Samoa and the National Provident Fund Board pursuant to section 60 of the National Provident Fund Act 1950, there shall be paid into the National Provident Fund:

(a) out of the Government Superannuation Fund the amount certified by the Government Actuary as being the portion of the Fund held in respect of those persons who cease under subsection (1) to be contributors to the Fund:

(b) out of the Consolidated Fund, without further appropriation than this section, the amount certified by the Government Actuary as being the present value of the amounts which would have become payable from time to time under subsection (1) of section 95 of the principal Act in respect of service before the termination, on 1 January 1962, of the Trusteeship Agreement for the Territory of Western Samoa of those persons who cease under subsection (1) of this section to be contributors to the Fund.

Parliamentary superannuation

12 Saving of existing rights

Notwithstanding anything to the contrary in the principal Act as amended by this Act, in any case where—

(a) the rate of the annual retiring allowance that is or becomes payable under section 84 of the principal Act to any person who is or has been a member at the passing of this Act; or

(b) the rate of the annuity that is or becomes payable under section 87 of the principal Act to any person who at or after the passing of this Act is or becomes the surviving spouse or partner of a person who at the passing of this Act is or has been a member—

is less than would be payable if this Act had not been passed, the annual retiring allowance or annuity, as the case may be, shall be paid at the rate that would have been payable if this Act had not been passed.

Section 12(b): amended, on 26 April 2005, by section 10(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Government Superannuation Fund Amendment Act 1962

Public Act	1962 No 130
Date of assent	14 December 1962
Commencement	14 December 1962

1 Short Title

This Act may be cited as the Government Superannuation Fund Amendment Act 1962, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

Section 1: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Part 1
Miscellaneous provisions

15 Saving

Nothing in this Act shall affect any retiring allowance or annuity or refund which became payable under the principal Act before the commencement of this Act, and the principal Act shall apply to all such allowances and annuities and refunds as if this Act had not been passed.

Part 2
Police and prisons service

16 Commencement

This Part shall come into force on 21 March 1963.

17 Interpretation

In this Part, unless the context otherwise requires,—

member of the prisons service means an employee of a department of State who occupies a position that carries custodial or supervisory responsibility over prisoners; and **prisons service** has a corresponding meaning

Police means the Police of New Zealand within the meaning of the Police Act 1958.

Section 17 **member of the prisons service**: replaced, on 1 October 1995, by section 10(3) of the Department of Justice (Restructuring) Act 1995 (1995 No 39).

Section 17 **member of the prisons service**: amended, on 1 June 2005, by section 206 of the Corrections Act 2004 (2004 No 50).

17A Restricted application of this Part to certain members of Police

Notwithstanding anything in this Part applying to members of the Police, nothing in this Part shall apply in respect of any person who is a member of the Police on 1 May 1985 or any person who becomes a member of the Police after that date.

Section 17A: inserted, on 29 March 1985, by section 9 of the Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63).

17B Restricted application of Act to prisons service

Notwithstanding anything in this Part applying to members of the prisons service, nothing in this Part shall apply in respect of any person who is a member of the prisons service on 11 December 1986 (unless that person has made an election under section 88O(3) of the principal Act), or any person who becomes a member of the prisons service after that date.

Section 17B: inserted, on 25 December 1986, by section 32 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

18 Contributors

(1) Every person who at any time after the commencement of this Part becomes a member of the Police or of the prisons service shall be a contributor to the Fund subject to this Part:

provided that any temporary employee who has obtained the approval of the relevant controlling authority shall not be required to be a contributor to the Fund.

(2) *[Repealed]*

(3) Every member of the Police or of the prisons service who is or becomes a contributor shall remain a contributor subject to the provisions of this Part during such time as he remains a member of the Police or of the prisons service.

(4) Nothing in section 28 of the principal Act shall apply to a member of the Police or of the prisons service.

Compare: 1958 No 109 s 18

Section 18(2): repealed, on 24 November 1967, by section 10 of the Government Superannuation Fund Amendment Act 1967 (1967 No 141).

19 Rate of contribution

The contribution to be made by a member of the Police or of the prisons service shall be in accordance with the scale set out in the Schedule and shall be deducted from his salary as the salary becomes payable from time to time.

Compare: 1958 No 109 s 19

20 Rates of contribution by existing contributors

The rate of contribution payable in respect of future service in the Police or the prisons service by any member of the Police or of the prisons service who is a contributor to the Fund at the commencement of this Part shall be the appropriate rate payable under this Part having regard to his age at the date of the commencement of his contributory service.

Compare: 1958 No 109 s 20

21 Computation of contributory service

(1) Subject to the provisions of this Part, for the purposes of computing the length of contributory service of a member of the Police or of the prisons service, every complete year of service in the Police or the prisons service shall be deemed to be one year and one-seventh:

provided that where the contributory service of a member commenced before he attained the age of 25 years, every complete year of service in the Police or the prisons service shall, if necessary, be deemed to be increased by such proportion of a year, being less than one-seventh, as would entitle the member, having regard to his age at the commencement of his contributory service, to 40 years contributory service at the age of 60 years if his contributory service had all been in the Police or the prisons service:

provided also that every fraction of a year of contributory service in the Police or the prisons service shall, for the purpose of computing the length of contributory service, be deemed to be increased proportionately in accordance with this subsection.

(2) Notwithstanding the provisions of subsection (1), any member of the Police or of the prisons service shall not on retirement be deemed to have completed more than 40 years of contributory service during the period before the commencement of this Part unless his actual period of contributory service during that period is longer than 40 years.

(3) Where a period of contributory service is partly in the Police or the prisons service and partly outside those branches of the Government service, only the period served in those branches of the Government service shall be computed in accordance with subsection (1).

(4) Nothing in this section shall apply to the computation of any period of contributory service unless the contributor is a member of the Police or the prisons service at the date of his death or retirement.

Compare: 1958 No 109 s 21

22 Transfer to or from other branches of Government Service

(1) Where a contributing member of the Police or of the prisons service transfers from the Police or the prisons service to another branch of the Government service, the rate of contribution payable in respect of his service in that branch shall be the appropriate rate payable under the principal Act having regard to

his age at the date of the commencement of his contributory service. In any such case any period of service in the Police or the prisons service shall be computed as if that service were ordinary contributory service in the branch to which the contributor transfers and he shall be entitled to a refund of an amount equal to the difference between his actual contributions and the contributions he would have paid if he had been employed in that branch during his service in the Police or the prisons service.

(2) Where a contributor transfers from another branch of the Government service to the Police or the prisons service, the rate of contribution payable by him in respect of his service in the Police or the prisons service shall be the appropriate rate payable under this Part, having regard to his age at the date of the commencement of his contributory service.

Compare: 1958 No 109 s 22

23 Reimbursement of Fund

(1) There shall be paid to the Fund out of money appropriated by Parliament for the purpose such sum as is certified by the Government Actuary as being equal to the difference between the amount paid as contributions to the Fund by contributors who were members of the prisons service at the commencement of this Part and the amount that would have been paid by those contributors if this Part had been in force when the contributions were made.

(2) The amount certified under subsection (1) may be paid to the Fund by instalments as approved by the Minister of Finance.

(3) The annual instalments that would have been payable to the Fund pursuant to section 23 of the Police Act 1958 had that section not been repealed shall continue to be payable as if that section were still in force.

Compare: 1958 No 109 s 23

24 No election to contribute in respect of certain employment

A member of the Police or of the prisons service contributing to the Fund under this Part may not, without the consent of the relevant controlling authority and except on such terms and conditions as may be prescribed by the Minister of Finance, elect to contribute in respect of any training or service referred to in subsection (2) of section 2 of the principal Act or in respect of notional service within the meaning of section 23A of the principal Act (as inserted by section 3 of the Government Superannuation Fund Amendment Act 1964).

Compare: 1958 No 109 s 24

Section 24: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 24: amended, on 4 December 1964, by section 3(3) of the Government Superannuation Fund Amendment Act 1964 (1964 No 125).

25 Special provisions as to service in island territories

Where any period of contributory service by a member of the Police or of the prisons service is computed in accordance with section 51 of the principal Act, the provisions of this Part shall not, without the consent of the relevant controlling authority and except on such terms and conditions as may be prescribed by the Minister of Finance, apply to that member in respect of that period.

Compare: 1958 No 109 s 25

26 Application of principal Act

Except as otherwise provided in this Part, all the provisions of the principal Act, as far as they are applicable and with any necessary modifications, shall apply to members of the Police or of the prisons service as they apply to other persons in the Government service.

Compare: 1958 No 109 s 26(2)

Schedule
Rates of contribution to Superannuation Fund by members of the Police or of the prisons service

s 19

Schedule: replaced (with effect on 15 June 1969), on 18 September 1969, by section 2(2) of the Government Superannuation Fund Amendment Act 1969 (1969 No 38).

Part 1
Members who have not duly elected (in accordance with subsection (4) of section 2 of the Government Superannuation Fund Amendment Act 1969) to contribute under Part 2 of this schedule

Schedule Part 1 heading: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Age at commencement of contributory service	Percentage of salary to be deducted as contributions to Superannuation Fund
Not exceeding 21 years	6.0
Exceeding 21 years but not exceeding 22 years	6.2
Exceeding 22 years but not exceeding 23 years	6.4
Exceeding 23 years but not exceeding 24 years	6.6
Exceeding 24 years but not exceeding 25 years	6.8
Exceeding 25 years but not exceeding 30 years	7.0
Exceeding 30 years but not exceeding 35 years	8.2
Exceeding 35 years but not exceeding 40 years	9.4
Exceeding 40 years but not exceeding 45 years	10.6
Exceeding 45 years but not exceeding 50 years	11.8
Exceeding 50 years	13.0

Part 2
Members who have duly elected (in accordance with subsection (4) of section 2 of the Government Superannuation Fund Amendment Act 1969) to contribute under this Part

Schedule Part 2 heading: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Age at commencement of contributory service	Percentage of salary to be deducted as contributions to Superannuation Fund
Not exceeding 21 years	5.0
Exceeding 21 years but not exceeding 22 years	5.2

Age at commencement of contributory service	Percentage of salary to be deducted as contributions to Superannuation Fund
Exceeding 22 years but not exceeding 23 years	5.4
Exceeding 23 years but not exceeding 24 years	5.6
Exceeding 24 years but not exceeding 25 years	5.8
Exceeding 25 years but not exceeding 30 years	6.0
Exceeding 30 years but not exceeding 35 years	7.2
Exceeding 35 years but not exceeding 40 years	8.4
Exceeding 40 years but not exceeding 45 years	9.6
Exceeding 45 years but not exceeding 50 years	10.8
Exceeding 50 years	12.0

Government Superannuation Fund Amendment Act 1969

Public Act	1969 No 38
Date of assent	18 September 1969
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may cited as the Government Superannuation Fund Amendment Act 1969, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) This Act shall be deemed to have come into force on 15 June 1969.

Section 1(1): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

2 Rates of contribution to Fund

(1), (2) *Amendment(s) incorporated in the Act(s)*.

(3) In any case where, upon the commencement of this Act, any contributor or class of contributors becomes liable under the foregoing provisions of this section to contribute to the Fund at a rate 1% higher than that being contributed previously, the Authority may in its discretion permit the contributor or class to defer making the payment of the additional 1% until such date or dates as the Authority may determine, and the amount of all payments so deferred shall be paid into the Fund at the date or dates so determined and in such manner as the Authority may approve.

(4) Any person who immediately before the commencement of this Act was a contributor under Part 2 or Part 3 of the principal Act, or who has become a contributor under either of those Parts before 1 January 1970, may, at any time before 1 March 1970 or before such later date as the Authority may determine in any particular case or class of cases, by notice in writing delivered to the Authority, elect (as may be appropriate) to contribute under—

(a) paragraph (b) of subsection (1) of section 29 of the principal Act; or

(b) Part 2 of the Schedule of the Government Superannuation Fund Amendment Act 1962.

(5) Where any person so elects, as from the commencement of this Act,—

(a) any contributions payable by that person while he continues to be a contributor shall be payable in accordance with his election; and

(b) any retiring allowance payable to that person, and any allowance payable to an approved dependant of that person, and any annuity payable to the surviving spouse or partner of that person, in respect of his current period of contributory service, shall be computed and paid as if this Act and the Government Superannuation Fund Amendment Act 1972 had not been passed.

(6) Where any person has made an election under subsection (4), that election may, with the consent of the Authority, be revoked by writing delivered to the Authority before 1 July 1971.

(7) Notwithstanding anything in subsection (4) or subsection (5), any contributor who has made an election pursuant to the said subsection (4), and whose contributory service has not terminated before 1 April 1975, shall, on and after that date while he remains a contributor, be liable to contribute to the Fund at a rate 1% higher than the rate that he was contributing previously, and any such contributor who is affected by this subsection may, at the discretion of the Authority, elect to contribute in respect of previous service upon such terms and conditions as the Authority may determine:

provided that the additional contribution of 1% shall be proportionately adjusted in the case of any contributor who (under the provisions of subsection (7) of section 30 of the principal Act, as substituted by section 6 of the Government Superannuation Fund Amendment Act 1976, or under the provisions of subsection (7) of section 63B of the principal Act, as inserted by section 21 of the Government Superannuation Fund Amendment Act 1976) continues to contribute to the Fund on the basis of an election under section 30 of the principal Act.

(8) Where any contributor who has not made an election under subsection (7) has made an election under subsection (4), and the contributor's contributory service has not terminated before 1 April 1975, the proportion of the percentage to be applied to any retiring allowance, annual allowance, or annuity in accordance with section 5 must be the higher of—

(a) 90%; and

(b) 80% plus a percentage calculated in accordance with the following formula:

$$20 \times p \div (h + p)$$

where—

h is the period of contributory service before 1 April 1975; and

p is the period of contributory service after 1 April 1975,—

the calculation to be the nearest whole number percent unless the application of the formula gives a figure exactly 0.5% below a whole number percent, in which case the calculation must be to the nearest whole number percent above.

(9) Nothing in subsection (8) shall apply in respect of any contributor under Part 2A, Part 3A, Part 6A, or Part 6B or any contributor in respect of whom an election is made under section 16 or section 17 of the Government Superannuation Fund Amendment Act 1986.

(10) *[Repealed]*

Section 2(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(4)(b): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 2(5)(b): amended, on 26 April 2005, by section 10(3) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 2(5)(b): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 2(5)(b): amended (with effect on 20 April 1972), on 20 October 1972, by section 2(2) of the Government Superannuation Fund Amendment Act 1972 (1972 No 33).

Section 2(6): inserted, on 27 November 1970, by section 4 of the Government Superannuation Fund Amendment Act 1970 (1970 No 116).

Section 2(6): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(7): inserted (with effect on 1 April 1975), on 1 November 1976, by section 11 of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 2(7): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 2(8): replaced, on 1 July 2006, by section 3 of the Government Superannuation Fund Amendment Act (No 3) 2005 (2005 No 105).

Section 2(9): replaced, on 25 December 1986, by section 33(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 2(10): repealed, on 25 December 1986, by section 33(1) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

3 Adjustable retiring allowances, annual allowances, and annuities

Every retiring allowance, annual allowance, and annuity payable under the principal Act shall be adjustable in accordance with the provisions of this Act.

Section 3: replaced, on 25 December 1986, by section 34 of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

3A Additional payments for period 1 October 2010 to 27 April 2011

(1) Every person entitled to receive any retiring allowance, annual allowance, or annuity described in section 3 is entitled to be paid by the Government Superannuation Fund Authority, from any money paid to the Authority by the Crown for the purpose, an additional amount equal to 2.02% of any amount of the allowance or annuity payable to him or her under the principal Act in respect of the period commencing on 1 October 2010 and ending on the close of 27 April 2011.

(2) An additional amount payable to a person under subsection (1)—

(a) must be paid by the Authority on the date or dates the Authority in its discretion decides; and

(b) must be disregarded for the purpose of calculating an annual adjustment under this Act; but

(c) must for all other purposes be treated as a payment of the person's retiring allowance, annual allowance, or annuity.

Section 3A: inserted (with effect on 20 May 2010), on 28 May 2010, by section 3 of the Government Superannuation Fund Amendment Act 1969 Amendment Act 2010 (2010 No 28).

4 Provision for annual adjustment

Subject to the provisions of this Act, every retiring allowance, annual allowance, and annuity specified in section 3 shall be adjusted annually where appropriate on and after the date of the first 4-weekly payment of the retiring allowance, annual allowance, or annuity under section 89 of the principal Act in each financial year commencing on 1 April and ending with 31 March:

provided that the adjustment in the year 1969 shall be made on and after the commencement of this Act.

5 Percentage of annual adjustment

(1) Subsection (1A) (which provides for 100% CPI adjustment) applies to the following 2 classes of persons:

(a) any person in respect of whom the initial adjustment under section 7 is required to be made on or after 1 April 2009:

(b) any person to whom clause 3 of Schedule 2 applies.

(1A) If this subsection applies, the aggregate percentage of increase to be applied to a basic allowance in accordance with section 6 for the purpose of determining the annual adjustment for any year must be the percentage (if any) calculated to 2 decimal places, as certified by the Government Statistician, by which the index number of the Consumers Price Index for the December quarter of the calendar year immediately preceding that which includes the date for the annual adjustment exceeds the basic index number.

(1B) Subsection (1C) applies to any person—

(a) in respect of whom the initial adjustment under section 7 is required to be made before 1 April 2009; and

(b) to whom clause 1 or 2 of Schedule 2 or section 2(8) applies.

(1C) If this subsection applies, the aggregate percentage of increase to be applied to a basic allowance in accordance with section 6 for the purpose of determining the annual adjustment each year must be calculated in accordance with the following formula:

$$(\{[1 + (P1 \div 100)] \times [1 + (P2 \div 100)]\} - 1) \times 100$$

where—

P1 is the percentage (if any) calculated to 2 decimal places, as certified by the Government Statistician and proportionately adjusted (where appropriate) in accordance with clauses 1 and 2 of Schedule 2 or section

2(8) by which the index number of the Consumers Price Index for the December 2007 quarter exceeds the basic index number; and

P2 is the percentage (if any) calculated to 2 decimal places, as certified by the Government Statistician, by which the index number of the Consumers Price Index for the December quarter of the calendar year immediately preceding that which includes the date for the annual adjustment exceeds the index number of the Consumers Price Index for the December 2007 quarter.

(1D) In this section, unless the context otherwise requires,—

basic index number means,—

(a) in any case where the second proviso to section 7(2) applies, the basic index number for the December quarter of the calendar year immediately preceding the calendar year in which the first day of the beneficiary's qualifying year (as determined under section 7(1)) falls:

(b) in any other case where the date of qualification determined under Schedule 3 falls between 1 October and 31 March (both days inclusive), the basic index number for the June quarter of the calendar year in which the first day of the beneficiary's qualifying year (as determined under section 7(1)) falls:

(c) in any case where neither paragraph (a) nor (b) applies, the basic index number for the December quarter of the calendar year immediately preceding the calendar year in which the date of qualification (as determined under Schedule 3) falls:

(d) in any case where the date of qualification is 31 March 1956, the annual index number of the Consumers Price Index for the calendar year 1955, despite anything to the contrary in paragraphs (a) to (c).

(1E) Subsections (1) to (1D) are subject to subsections (2) to (5).

(2) No adjustment shall be made for any year when the aggregate percentage of increase (if any) has not increased by at least half of 1% since the last adjustment.

(3) Notwithstanding the amendments made to this section by section 12 of the Government Superannuation Fund Amendment Act 1976, no increase in consequence of those amendments shall be paid or payable before 15 April 1976.

(4) No person is entitled, because of the amendments made to this Act by sections 3 and 5 of the Government Superannuation Fund Amendment Act (No 3) 2005, to any increased payment for any retiring allowance, annual allowance, or annuity that was paid or is payable for any period before 1 July 2006.

(5) No person is entitled, because of the amendments made to this Act by section 3 of the Government Superannuation Fund Amendment Act 2009, to any increased payment for any retiring allowance, annual allowance, or annuity that was paid or is payable for any period before 1 April 2009.

(6) In this section, **Consumers Price Index** means the Consumers Price Index (all groups) published by Statistics New Zealand or, if that index ceases to be published, any measure certified by the Government Statistician as being equivalent to that index.

Section 5(1): replaced, on 1 April 2009, by section 3(2) of the Government Superannuation Fund Amendment Act 2009 (2009 No 2).

Section 5(1A): replaced, on 1 April 2009, by section 3(2) of the Government Superannuation Fund Amendment Act 2009 (2009 No 2).

Section 5(1A): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 5(1B): replaced, on 1 April 2009, by section 3(2) of the Government Superannuation Fund Amendment Act 2009 (2009 No 2).

Section 5(1C): replaced, on 1 April 2009, by section 3(2) of the Government Superannuation Fund Amendment Act 2009 (2009 No 2).

Section 5(1C) formula item P1: amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 5(1C) formula item P2: amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 5(1D): inserted, on 1 April 2009, by section 3(2) of the Government Superannuation Fund Amendment Act 2009 (2009 No 2).

Section 5(1D)(d): amended, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

Section 5(1E): inserted, on 1 April 2009, by section 3(2) of the Government Superannuation Fund Amendment Act 2009 (2009 No 2).

Section 5(3): inserted (with effect on 15 April 1976), on 1 November 1976, by section 12(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 5(4): inserted, on 1 July 2006, by section 4 of the Government Superannuation Fund Amendment Act (No 3) 2005 (2005 No 105).

Section 5(5): inserted, on 1 April 2009, by section 3(3) of the Government Superannuation Fund Amendment Act 2009 (2009 No 2).

Section 5(6): inserted, on 1 September 2022, by section 107(1) of the Data and Statistics Act 2022 (2022 No 39).

6 Amount of annual adjustment

(1) For the purposes of this section the term **basic allowance** means the annual amount of the retiring allowance, annual allowance, or annuity as initially payable under the principal Act, after the effect of any election made under section 48 or section 91 of that Act or under the corresponding provisions of any former Act, but disregarding the effect of any election made under section 40 or section 91B of that Act or under the corresponding provisions of any former Act; and (subject as aforesaid) includes any increases provided under the principal Act and any other Act except this Act, and any cost of living bonus granted and still payable.

(2) The annual amount of the retiring allowance, annual allowance, or annuity to be paid on and after the date of any annual adjustment until the next adjustment shall be determined by ascertaining the aggregate percentage of increase (deter-

mined under section 5 and taken into account having regard to section 7), and applying it to the basic allowance, and adding the amount so ascertained to the basic allowance:

provided that the annual amount of any retiring allowance as so determined, to be paid on and after the date of any annual adjustment, shall be increased or reduced, as the case may be, in accordance with any election by the contributor under section 40 or section 91B of the principal Act or under the corresponding provisions of any former Act.

Section 6(1): amended, on 25 December 1986, by section 28(2) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 6(2) proviso: amended, on 25 December 1986, by section 28(2) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

7 Initial adjustments

(1) For the purposes of subsection (2),—

date of qualification, in relation to any beneficiary, means his date of qualification as determined under Schedule 3

qualifying year, in relation to any beneficiary, means the financial year commencing on 1 April and ending with 31 March in which the date of qualification of the beneficiary falls.

(2) The initial adjustment to be made to any retiring allowance, annual allowance, or annuity shall be made on or after the first annual adjustment date as determined under section 4, as follows:

(a) after the termination of the beneficiary's qualifying year where the date of qualification determined under Schedule 3 falls between 1 April and 30 September (both days inclusive):

(b) after the termination of the financial year following the beneficiary's qualifying year where the date of qualification so determined falls between 1 October and 31 March (both days inclusive):

provided that, in the event of the death of any contributor during the period between his date of qualification and the date for his initial adjustment as determined under this subsection, the initial adjustment to any annual allowance to an approved dependant of that contributor or to the annuity of the spouse or partner of that contributor shall be made on and after the date on which the initial adjustment would have been made if the contributor were still alive; and for the purposes of subsection (1) of section 5 the same basic index number shall apply as would apply if the contributor were still alive:

provided also that, in the event of the death of any contributor at any time after the date of his initial adjustment as determined under this section, the initial adjustment of any annual allowance to the approved dependant of that contributor or to the annuity payable to the spouse or partner of that contributor

shall be made on the date on which the next annual adjustment would have been made to the retiring allowance of that contributor if he were still alive:

(3) The initial adjustment and all subsequent adjustments to any retiring allowance, annual allowance, or annuity payable immediately before the commencement of this Act shall be made as if this Act had commenced on 31 March 1956:

provided that no increased payment shall be made in respect of any period before the commencement of this Act.

(4) *[Repealed]*

(5) *[Repealed]*

(6) *[Repealed]*

Section 7(1) **date of qualification** proviso: repealed, on 1 April 1988, by section 2(2)(a) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 7(2): amended, on 15 April 1976, by section 13(1) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 7(2) first proviso: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 7(2) first proviso: amended (with effect on 15 April 1976), on 1 November 1976, by section 13(2)(a) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 7(2) second proviso: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 7(2) second proviso: amended (with effect on 15 April 1976), on 1 November 1976, by section 13(2)(b) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 7(2) third proviso: repealed, on 1 April 1988, by section 2(2)(a) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 7(4): repealed, on 25 December 1986, by section 33(4) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 7(5): repealed, on 1 April 1988, by section 2(2)(a) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 7(6): repealed, on 1 April 1988, by section 2(2)(a) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

8 Limit to amount of annual adjustment

(1) Notwithstanding anything to the contrary in this Act, the amount to be added to any basic allowance pursuant to subsection (2) of section 6 shall not exceed—

(a) $400 in respect of any adjustment to be made upon the commencement of this Act:

(b) $440 in respect of any adjustment to be made in April 1970:

(c) the last-mentioned amount, increased as if compound interest at the rate of 10% per annum had been added, in respect of any adjustments to be made in April 1971 and April 1972:

(d) $699.60 in respect of any adjustment to be made in April 1973:

(e) *[Repealed]*

(f) $1,000 in respect of any adjustment to be made in April 1974:

(g) the last-mentioned amount, increased as if compound interest at the rate of 20% per annum had been added, in respect of any adjustment to be made in April 1975.

(2) The foregoing provisions of this section shall not limit the amount of any adjustment to be made in April 1976 or at any subsequent time.

Section 8(1)(c): amended, on 19 April 1973, by section 7(1) of the Government Superannuation Fund Amendment Act 1972 (1972 No 33).

Section 8(1)(d): inserted, on 19 April 1973, by section 7(2) of the Government Superannuation Fund Amendment Act 1972 (1972 No 33).

Section 8(1)(e): repealed, on 18 April 1974, by section 3 of the Government Superannuation Fund Amendment Act 1974 (1974 No 138).

Section 8(1)(f): inserted, on 18 April 1974, by section 3 of the Government Superannuation Fund Amendment Act 1974 (1974 No 138).

Section 8(1)(g): replaced, on 1 November 1976, by section 14(1) of the Government Superannuation Fund Amendment Act 1976 (1976 No 130).

Section 8(2): inserted, on 1 November 1976, by section 14(2) of the Government Superannuation Fund Amendment Act 1976 (1976 No 130).

9 Adjustments to annuities

Where any annuity payable to a spouse or partner under section 45, section 79, or section 87 of the principal Act has ceased to be payable because of the marriage of that spouse or partner and has again become payable, any adjustments to the annuity shall be made as if it had been payable throughout the period during which it was not payable; but nothing in this section shall be construed so as to enable the payment of any adjustment in respect of any period during which the annuity was not payable under section 45, section 79, or section 87 of the principal Act.

Section 9: replaced, on 29 March 1985, by section 22(2) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 9: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

10 Application of principal Act to Schedule 2

For the purposes of Schedule 2—

(a) the effect of the second proviso to subsection (5) of section 26 of the principal Act and of the second proviso to subsection (4) of section 67 of that Act shall be disregarded:

(b) any period covered by an election under section 25 of the principal Act shall be deemed to be contributory service after 14 June 1969 only to such extent as the Authority may determine.

Section 10(b): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

11 Authority may make certain adjustments

Notwithstanding anything in this Act, if at any time it appears to the Authority that for an extended period there has been no significant increase in the cost of living, the Authority may make such increases to the retiring allowance of any contributor or to the annual allowance of any approved dependant of any contributor or to the annuity of the spouse or partner of any contributor as the Authority considers warranted.

Section 11 heading: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 11: amended, on 1 May 2011, by section 82 of the Financial Markets Authority Act 2011 (2011 No 5).

Section 11: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 11: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 11: amended, on 1 November 1976, by section 16 of the Government Superannuation Fund Amendment Act 1976 (1976 No 130).

Schedule 2
Proportion of percentage to be applied to any retiring allowance, annual allowance, or annuity

s 5

Schedule 2: replaced, on 1 July 2006, by section 5 of the Government Superannuation Fund Amendment Act (No 3) 2005 (2005 No 105).

1	Where the contributory service terminated before 15 June 1969.	90%
2	Where the contributory service commenced before 15 June 1969 and has not terminated by that date, and the case is not one to which clause 3 of this schedule applies.	The higher of— (a) 90%; and (b) 80% plus a percentage calculated in accordance with the following formula: $(a \div b) \times 20\%$ where— a is the period of contributory service after 14 June 1969; and b is the total period of contributory service,— the calculation to be to the nearest whole number percent unless the application of the formula gives a figure exactly 0.5% below a whole number percent, in which case the calculation must be to the nearest whole number percent above.
3	Where— (a) the contributory service commences on or after 15 June 1969; or (b) the retiring allowance, annual allowance, or annuity is payable under Part 2A, Part 3A, Part 4, Part 5A, Part 6A, or Part 6B of the principal Act; or (ba) the annual retiring allowance, annual allowance, or annuity is payable under Part 6 of the principal Act as a result of a person ceasing to be a member after 30 June 1992; or (c) the retiring allowance, annual allowance, or annuity is payable to or in respect of any person in respect of whom an election has been made under section 16 or section 17 of	100%.

the Government Superannuation Fund Amendment Act 1986.

Schedule 3
Date of qualification

s 7

Schedule 3: replaced, on 1 April 1988, by section 2(1) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

	Retiring allowance, annuity, or annual allowance	Date
1	A retiring allowance payable under Part 2 or Part 3 of the principal Act.	The latest of— (a) the day immediately preceding the date on which the first instalment of the retiring allowance is payable; or (b) 31 March 1956.
1A	An annual retiring allowance payable under Part 6 of the principal Act as a result of a person ceasing to be a member before 1 April 1987.	The day immediately preceding the date on which the first instalment of the annual retiring allowance is payable; but no increased payment shall be made in respect of any period before 9 July 1984.
1B	An annual retiring allowance payable under Part 6 of the principal Act as a result of a person ceasing to be a member after the commencement of the Government Superannuation Fund Amendment Act 1992.	The day immediately preceding the date on which the first instalment of the annual retiring allowance is payable.
2	An annuity payable under Part 2 or Part 3 of the principal Act.	The latest of— (a) the day immediately preceding the date on which the first instalment of the annuity is payable; or (b) 31 March 1956. Where paragraph (a) applies, the adjustments shall be made as if this provision had come into force on 31 March 1956; but no increased payment shall be made in respect of any period before 2 April 1987.
2A	An annuity payable under Part 6 of the principal Act as a result of a person ceasing to be a member before 1 April 1987.	The day immediately preceding the date on which the first instalment of the annuity is payable; but no increased payment shall be made in respect of any period before 9 July 1984.
2B	An annuity payable under Part 6 of the principal Act as a result of a person ceasing to be a member after the commencement of the Government Superannuation Fund Amendment Act 1992.	The day immediately preceding the date on which the first instalment of the annuity is payable.
3	An annual allowance payable under section 48 of the principal Act.	The contributor's date of qualification as determined under this schedule; but no

	Retiring allowance, annuity, or annual allowance	Date
		increased payment shall be made in respect of any period before 2 April 1987.
4	A retiring allowance or annuity payable under Part 2A, Part 3A, Part 4, Part 5A, Part 6A, or Part 6B of the principal Act.	The day immediately preceding the date on which the first instalment of the retiring allowance or annuity is payable.
5	A retiring allowance or annuity payable to or in respect of any person in respect of whom an election has been made under section 16 or section 17 of the Government Superannuation Fund Amendment Act 1986.	The day immediately preceding the date on which the first instalment of the retiring allowance or annuity is payable.

Schedule 3 table item 1B: inserted, on 8 May 1992, by section 11(2) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Schedule 3 table item 2B: inserted, on 8 May 1992, by section 11(3) of the Government Superannuation Fund Amendment Act 1992 (1992 No 40).

Schedule 3 table item 4: amended, on 1 April 1988, by section 5(2) of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Government Superannuation Fund Amendment Act 1970

Public Act	1970 No 116
Date of assent	27 November 1970
Commencement	27 November 1970

1 Short Title

This Act may be cited as the Government Superannuation Fund Amendment Act 1970, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

Section 1: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Part 1
Miscellaneous provisions

5 Superannuation of District Court Judges, Maori Land Court Judges, and the Solicitor-General

(1) *[Repealed]*

(2) *[Repealed]*

(3) Notwithstanding anything in subsection (2), where any person has made an election under subsection (4) of section 9 of the of the Government Superannuation Fund Amendment Act 1964 that he shall not be affected by the provisions of subsections (1) to (3) of that section, the rate of contribution to be deducted from his salary is hereby increased by 1%.

(4) Any person to whom section 73 of the principal Act applied immediately before the commencement of this section or to whom the said section 73 first applies at any time before 1 January 1971 may, at any time before that date or before the expiration of 3 months after the date on which the said section 73 first applied to him, whichever is the later, by notice in writing to the Authority elect that he shall not be affected by the provisions of subsections (1) to (3), and, where any person so elects, any contributions payable by that person and any retiring allowance payable to that person and any annuity payable to the surviving spouse or partner of that person shall be computed and paid as if this section and the Government Superannuation Fund Amendment Act 1969 had not been enacted.

(5) *[Repealed]*

(6) *[Repealed]*

(7) This section shall be deemed to have come into force on 15 June 1969.

Section 5 heading: amended, on 1 April 1980, pursuant to section 18(2) of the District Courts Amendment Act 1979 (1979 No 125).

Section 5(1): repealed, on 25 December 1986, by section 33(7) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 5(2): repealed, on 25 December 1986, by section 33(7) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 5(3): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 5(4): amended, on 26 April 2005, by section 10(4) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 5(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 5(4): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 5(5): repealed, on 20 November 1979, by section 15(2) of the Government Superannuation Fund Amendment Act 1979 (1979 No 46).

Section 5(6): repealed, on 1 January 1981, by section 6(4) of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

6 Superannuation of Judges

(1) *[Repealed]*

(2) Notwithstanding anything in subsection (1),—

(a) no increased payment of any retiring allowance or annuity referred to in that subsection shall be made in respect of any period before the commencement of this section:

(b) for the purposes of proportionately adjusting the percentage to be applied to any retiring allowance or annuity referred to in that subsection, Schedule 2 of the Government Superannuation Fund Amendment Act 1969 shall be read as if—

(i) the words “1 April 1970” were substituted for the words “15 June 1969” wherever they occur; and

(ii) the words “31 March 1970” were substituted for the words “14 June 1969”; and

(iii) the words “the period of office as a Judge” were substituted for the words “the contributory service” wherever they occur; and

(iv) the words “period of office as a Judge” were substituted for the words “period of contributory service” wherever they occur.

(3) *[Repealed]*

(4) *[Repealed]*

(5) *[Repealed]*

(6) *[Repealed]*

(7) *[Repealed]*

(8) *[Repealed]*

(9) This section shall be deemed to have come into force on 1 April 1970.

Section 6(1): repealed, on 25 December 1986, by section 33(7) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 6(2)(b): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 6(3): repealed (with effect on 1 April 1988), on 8 May 1989, by section 6 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 6(4): repealed (with effect on 1 April 1988), on 8 May 1989, by section 6 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 6(5): repealed (with effect on 1 April 1988), on 8 May 1989, by section 6 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 6(6): repealed (with effect on 1 April 1988), on 8 May 1989, by section 6 of the Government Superannuation Fund Amendment Act 1989 (1989 No 23).

Section 6(7): repealed, on 1 November 1976, by section 30(2)(c) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 6(8): repealed, on 1 January 1981, by section 6(4) of the Government Superannuation Fund Amendment Act 1980 (1980 No 163).

7 Parliamentary superannuation

(1) *[Repealed]*

(2) Notwithstanding anything in subsection (1),—

(a) no increased payment of any retiring allowance or annuity referred to in that subsection shall be made in respect of any period before the commencement of this section:

(b) for the purposes of proportionately adjusting the percentage to be applied to any retiring allowance or annuity referred to in that subsection, Schedule 2 of the Government Superannuation Fund Amendment Act 1969 shall be read as if—

(i) the words "1 April 1970" were substituted for the words "15 June 1969" wherever they occur; and

(ii) the words "31 March 1970" were substituted for the words "14 June 1969"; and

(iii) the words "service as a member" were substituted for the words "contributory service" wherever they occur.

(3) *[Repealed]*

(4) *[Repealed]*

(5) Any member to whom Part 6 of the principal Act applied immediately before the commencement of this section or to whom that Part first applies before 1 January 1971 may, at any time before that date, by notice in writing delivered to the Authority elect that he shall not be affected by the provisions of subsections (1) to (3), and, where any member so elects, any contributions payable by that member and any retiring allowance payable to that member and any

annuity payable to the surviving spouse or partner of that member shall be computed and paid as if this section had not been enacted.

(6) This section shall be deemed to have come into force on 1 April 1970.

Section 7(1): repealed, on 25 December 1986, by section 33(7) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

Section 7(2)(b): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 7(3): repealed (with effect on 1 April 1987), on 29 October 1987, by section 8 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 7(4): repealed (with effect on 1 April 1987), on 29 October 1987, by section 8 of the Government Superannuation Fund Amendment Act 1987 (1987 No 187).

Section 7(5): amended, on 26 April 2005, by section 10(4) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 7(5): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Part 2
Superannuation of members of Calibration Flight of Ministry of Transport

10 Commencement

This Part shall be deemed to have come into force on 11 September 1969.

11 Contributors who are members of Calibration Flight

Every person (other than a person designated as a Flight Engineer (Maintenance)) who is a member of the Aviation Calibration Occupational Class of the Ministry of Transport (in this Part referred to as the **said Occupational Class**) at any time after the commencement of this Part and is a contributor to the Fund shall be a contributor to the Fund subject to this Part, and shall remain a contributor subject to this Part during such time as he remains a contributor to the Fund as a member of the said Occupational Class:

provided that any member of the said Occupational Class who immediately before the commencement of this Part was a contributor to the Fund may, at any time before 1 January 1971, by notice in writing to the Authority, elect that he shall not be subject to the provisions of this Part. Where any person so elects, then, as from the commencement of this Part any contributions payable by him and any retiring allowance payable to him and any amount payable to him pursuant to an election under section 91 of the principal Act shall be computed as if this Part had not been enacted.

Section 11: amended, on 1 December 1973, by section 3(1) of the Government Superannuation Fund Amendment Act 1973 (1973 No 94).

Section 11 proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

12 Retiring allowances of members of Calibration Flight

(1) The provisions of section 35 of the principal Act shall apply to any contributor who is subject to this Part, being—

(a) a contributor whose age is not less than 50 years; or

(b) a contributor who ceases to be a member of the said Occupational Class by the cancellation on medical grounds of his licence under regulations made pursuant to the Civil Aviation Act 1964.

(2) In any case to which paragraph (b) of subsection (1) applies, any retiring allowance as computed under subsection (1) of section 35 of the principal Act shall be reduced by the proportion shown in the following table as appropriate to the contributor's age at his nearest birthday at the time of his retirement:

Age at nearest birthday	Proportion reduced
25 years or less	44%
30 years	40%
35 years	35%
40 years	28%
45 years	20%
50 years or over	No reduction

provided that percentages for ages intermediate between any of the ages specified in the foregoing table shall be graduated progressively in accordance with the percentages set out in that table.

13 Contributions by members of Calibration Flight

Notwithstanding anything to the contrary in section 29 of the principal Act, the contribution to be made by a contributor who is subject to this Part shall as from the commencement of this Part be the following percentage of his salary as the salary becomes payable from time to time, that is to say:

(a) 9% if his age does not exceed 45 years at the commencement of his contributory service:

(b) 9.25% if his age then exceeds 45 years:

provided that where the contributor has made an election under subsection (4) of section 2 of the Government Superannuation Fund Amendment Act 1969, the contribution to be made shall as from the commencement of this Part be the following percentage of his salary as the salary becomes payable from time to time, that is to say:

(c) 8% if his age does not exceed 45 years at the commencement of his contributory service:

(d) 8.25% if his age then exceeds 45 years.

Section 13 proviso: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

14 Election to surrender portion of retiring allowance and receive cash payment

Where any contributor who is subject to this Part elects under section 91 of the principal Act to surrender his right to a proportion of his retiring allowance, he shall receive instead thereof payment out of the Fund of a sum equal to 15 times the amount by which his annual retiring allowance is reduced pursuant to the surrender.

15 Computing length of contributory service

For the purposes of computing the length of contributory service of any contributor who is subject to this Part, every complete year of contributory service before the commencement of this Part or before he became a member of the said Occupational Class, whichever is the later, shall be deemed to be five-eighths of a year, and every fraction of a year of such service shall be deemed to be reduced proportionately in accordance with this section:

provided that this section shall not apply in respect of any period during which in the opinion of the Authority the contributor was engaged on aircrew duties and there has been paid into the Fund within such time and in such manner as the Authority may allow in that behalf such sum as the Authority may fix in respect of that period.

Section 15 proviso: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

16 Contributor transferring from Calibration Flight to another branch of Government service

Where any contributor who is subject to this Part transfers from the said Occupational Class to another branch of the Government service before becoming entitled to a retiring allowance under section 35 of the principal Act (as modified by this Part), the rate of his contribution to the Fund shall be the appropriate rate payable under the principal Act, having regard to his age at the date of the commencement of his contributory service. In every such case, any reduction of the length of his contributory service under section 15 shall be disregarded, and he shall be entitled to a refund, without interest, of an amount equal to the difference between his actual contributions and the contributions he would have paid if he had been employed in that branch during his service in the said Occupational Class.

17 Contributor entitled to retiring allowance continuing in Government employment

(1) Where any contributor who is subject to this Part becomes entitled to a retiring allowance under section 35 of the principal Act (as modified by this Part) and within 6 months thereafter becomes employed in the Government service other than as a member of the said Occupational Class, he may elect to either—

(a) receive that retiring allowance; or

(b) continue as a contributor to the Fund and reserve his right to that retiring allowance.

(2) Where any contributor elects under paragraph (b) of subsection (1) to continue as a contributor to the Fund, the following provisions shall apply:

(a) his rate of contribution to the Fund in respect of his service after ceasing to be a member of the said Occupational Class shall be determined as provided by section 29 of the principal Act:

(b) he may elect to contribute to the Fund during such period as his salary for the time being is less than the rate of his final salary as a member of the said Occupational Class as if he were still in receipt of salary at the rate of that final salary:

(c) if he retires from the Government service and is not entitled to receive a retiring allowance under the provisions of the principal Act, he shall be entitled to receive a refund, without interest, of the amount of his contributions to the Fund in respect of his service after ceasing to be a member of the said Occupational Class, and the retiring allowance to which he has reserved his right pursuant to an election under paragraph (b) of subsection (1) shall thereupon become payable:

(d) if he retires from the Government service and is entitled to receive a retiring allowance under the principal Act, he may elect to have his retiring allowance either—

(i) computed separately in respect of his period of contributory service preceding the date on which he ceased to be a member of the said Occupational Class and in respect of his period of contributory service subsequent thereto; or

(ii) computed in respect of his total period of contributory service, whether preceding the date when he ceased to be a member of the said Occupational Class or subsequent thereto, in which case his contributory service before he ceased to be a member of the said Occupational Class shall be deemed to be continuous with his employment in the Government service thereafter:

provided that for the purposes of any election under the provisions of section 91 of the principal Act, the provisions of section 14 of this Act shall apply only with respect to that portion of the retiring allowance that he is entitled to receive in respect of the period of his contributory service prior to his ceasing to be a member of the said Occupational Class:

(e) if on his ceasing to be a member of the said Occupational Class his retiring allowance would have been proportionately reduced in accordance with the provisions of subsection (2) of section 12, that proportionate reduction shall be adjusted in accordance with his age at the time of

his retirement from the Government service instead of his age when he ceased to be a member of the said Occupational Class.

(3) Every election under subsection (1) or subsection (2) shall be made in writing delivered to the Authority, and shall be made within 6 months after the contributor has ceased to be a member of the said Occupational Class.

(4) Subject to such conditions as the Authority may impose, whether as to money to be repaid to the Fund or otherwise, an election may be made under this section, notwithstanding that the contributor may have previously received a refund of his contributions or may have previously commenced to receive a retiring allowance.

Section 17(3): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 17(4): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

18 Application of principal Act

Except as otherwise provided in this Part, all the provisions of the principal Act, as far as they are applicable and with any necessary modifications, shall apply to contributors who are subject to this Part as they apply to other persons in the Government service.

Government Superannuation Fund Amendment Act 1972

Public Act	1972 No 33
Date of assent	20 October 1972
Commencement	see section 1

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1972, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) Part 1 shall be deemed to have come into force on 20 April 1972.

(3) Part 2 shall come into force on 19 April 1973.

Section 1(1): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Part 2
Miscellaneous amendments

6 Rates of annuities payable to surviving spouses and partners

(1) *[Repealed]*

(2) *[Repealed]*

(3) *[Repealed]*

(4) Subject to subsection (5), the annuity payable to the surviving spouse or partner of any contributor who has died before the commencement of this section shall as from the commencement of this section be calculated in accordance with section 45 or, as the case may be, section 87 of the principal Act as amended by this section.

(5) Subsection (4) shall not apply in any case where pursuant to subsection (2) of section 7 of the Government Superannuation Fund Amendment Act 1969 the initial adjustment to an annuity payable under section 45 or section 87 of the principal Act has been made before the commencement of this section or is made on 19 April 1973:

provided that the annual amount of any such annuity, as determined under the provisions of section 6 of the Government Superannuation Fund Amendment Act 1969 payable on and after 19 April 1973 until the next annual adjustment shall be increased to $390 if it would otherwise be less.

(6) *[Repealed]*

(7) Nothing in this section shall have effect to entitle any surviving spouse or partner to any adjustment to her or his annuity before the date on which she or he would be entitled to an adjustment if this section had not been enacted.

Section 6 heading: amended, on 26 April 2005, by section 10(5)(a) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 6(1): repealed (with effect on 1 April 1975), on 1 November 1976, by section 8(2)(d) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 6(2): repealed (with effect on 1 April 1975), on 1 November 1976, by section 9(2)(d) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 6(3): repealed, on 1 November 1976, by section 32(2)(c) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 6(4): amended, on 26 April 2005, by section 10(5)(b) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 6(4): amended, on 29 March 1985, by section 22(2) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 6(5): amended, on 29 March 1985, by section 22(2) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

Section 6(5): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 6(5) proviso: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 6(6): repealed (with effect on 1 April 1988), on 9 June 1995, by section 20(1) of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

Section 6(7): amended, on 26 April 2005, by section 10(5)(b) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Government Superannuation Fund Amendment Act 1973

Public Act	1973 No 94
Date of assent	21 November 1973
Commencement	21 November 1973

1 Short Title

This Act may be cited as the Government Superannuation Fund Amendment Act 1973, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

Section 1: amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

3 Contributors who are members of Calibration Flight of Ministry of Transport

(1) *Amendment(s) incorporated in the Act(s)*.

(2) Notwithstanding the provisions of subsection (1), any person designated as a Flight Engineer (Maintenance) who at the passing of this Act is a contributor subject to Part 2 of the Government Superannuation Fund Amendment Act 1970 may, by notice in writing to the Authority, elect before 1 December 1973 to remain subject to the provisions of the said Part 2 during such time as he remains a contributor to the Fund as a member of the Aviation Calibration Occupational Class of the Ministry of Transport:

provided that where any such person does not so elect,—

(a) any contributions payable by him and any retiring allowance payable to him and any amount payable to him pursuant to an election under section 91 of the principal Act shall be computed as if Part 2 of the Government Superannuation Fund Amendment Act 1970 had not been enacted; and

(b) he shall be entitled to a refund of an amount equal to the difference between his actual contributions and the contributions he would have paid had he not been subject to the said Part 2.

(3) Subsection (1) shall come into force on 1 December 1973.

Section 3(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 3(2): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Section 3(2) proviso paragraph (a): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

Government Superannuation Fund Amendment Act 1974

Public Act	1974 No 138
Date of assent	8 November 1974
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1974, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956.

(2) This Act shall be deemed to have come into force on 18 April 1974.

Section 1(1): amended, on 1 November 1976, pursuant to section 3(3) of the Government Superannuation Fund Amendment Act 1976 (1976 No 30).

4 Application of this Act

The adjustments to any retiring allowance, annual allowance, or annuity payable immediately before the commencement of this Act shall be made as if this Act had commenced on 31 March 1956:

provided that no increased payment shall be made in respect of any period before the commencement of this Act.

Government Superannuation Fund Amendment Act 1976

Public Act	1976 No 30
Date of assent	1 November 1976
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1976, and shall be read together with and deemed part of the Act heretofore known as the Superannuation Act 1956 (hereinafter referred to as "the principal Act").

(2) Sections 2(1), 5, 6, 8, 9, 10, 11, 20, 21, 27, 31, 33, 35, and 37 and Schedule 3 shall be deemed to have come into force on 1 April 1975; sections 12 and 13 shall be deemed to have come into force on 15 April 1976; and the remaining provisions of this Act shall come into force on the date on which this Act receives the Governor-General's assent.

12 Percentage of annual adjustment

(1) *Amendment(s) incorporated in the Act(s)*.

(2) *[Repealed]*

(3) *Amendment(s) incorporated in the Act(s)*.

(4) In any case where this section operates during any period to reduce the amount that would otherwise be payable to any person under the principal Act, the amount payable to that person during that period under that Act shall be calculated as if this section had not been passed.

Section 12(2): repealed, on 25 December 1986, by section 33(7) of the Government Superannuation Fund Amendment Act 1986 (1986 No 132).

17 Adjustments to allowances, etc, payable before commencement of this Act

The adjustments to any retiring allowance, annual allowance, or annuity payable before the commencement of this section shall be made as if this Act had commenced on 31 March 1956:

provided that no increased payment shall be made in respect of any period before 15 April 1976.

35 Employers' contributions in respect of prescribed period to be added to refunds and transfer values

(1) Every transfer value that is provided in accordance with the principal Act (as amended by section 37 of the Government Superannuation Fund Amendment Act 1976) or that is determined in accordance with regulations made under the principal Act, and every refund of contributions that is made in accordance with the principal Act, to or in respect of a contributor (other than a contributor

under Part 6 of the principal Act), shall, if his contributory service includes the whole or any part of his prescribed period, include an amount in respect of employer's contributions equal to the minimum amount that would have been required in respect of employer's contributions if a transfer value had been determined in accordance with regulation 26 of the New Zealand Superannuation Regulations 1974 for that prescribed period.

(2) Where an amount in respect of employer's contributions has been included in any transfer value provided, or in any refund of contributions made, to or in respect of a contributor, subsection (1) shall not in any circumstances thereafter apply to or in respect of that contributor.

(3) In this section,—

prescribed date, in relation to any contributor, means such date not earlier than 15 December 1975 and not later than 31 January 1976 as his controlling authority may determine

prescribed period, in relation to any contributor means the period commencing on 1 April 1975 and ending with the prescribed date.

Section 35(1): amended, on 1 August 1990, by section 14 of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

Government Superannuation Fund Amendment Act 1979

Public Act	1979 No 46
Date of assent	20 November 1979
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1979, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) Except as provided by sections 2, 12(3), 13(3), 18(2), and 19(2), this Act shall come into force on the day on which it receives the Governor-General's assent.

Part 1
Annual adjustments to allowances payable to contributors under the age of 60 years

2 Commencement

This Part shall be deemed to have come into force on 12 April 1979.

3 Interpretation

For the purposes of this Part—

aggregate percentage of increase, in relation to any basic allowance, means the aggregate percentage of increase determined pursuant to section 7

basic allowance means the annual amount of the retiring allowance, annual allowance, or annuity as initially payable under the principal Act, after the effect of any election made under section 48 or section 91 or ection 91A of that Act, or under the corresponding provisions of any former Act, but disregarding the effect of any election made under section 40 of that Act or under the corresponding provisions of any former Act

date of qualification, in relation to any contributor, means,—

(a) in the case of any contributor to whom section 4(a) or section 4(b) or section 4(c) applies, 31 March 1979:

(b) in the case of any contributor to whom section 4(d) or section 4(g) applies, the date upon which he would have completed 40 years of Government service if he had not retired:

(c) in the case of any contributor to whom section 4(e) or section 4(f) applies, the date upon which he retires from the Government service

Government service means—

(a) Government service as defined in section 2(1) of the principal Act; and

(b) includes contributory service as so defined; but

(c) does not include any service that is subject to any Act that excludes such service from the provisions of the principal Act or any corresponding former Act.

4 Application of this Part

This Part shall apply to every contributor under Part 2 of the principal Act who is less than 60 years of age, being—

(a) a contributor who, after having completed 40 years or more of contributory service, retired from Government service before 1 April 1979; or

(b) a contributor who, without having completed 40 years or more of contributory service but after having completed 40 years or more of Government service, retired from Government service before 1 April 1979 and qualified for a retiring allowance pursuant to section 35(3)(g) of the principal Act; or

(c) a contributor who, without having completed 40 years or more of contributory service or 40 years or more of Government service, retired from the Government service before 1 April 1979 and survived for such period that he would have completed 40 years of Government service before 1 April 1979 if he had not retired from the Government service; or

(d) a contributor who, without having completed 40 years or more of contributory service or 40 years or more of Government service, retired from the Government service before 1 April 1979, but survives for such period that he would have completed 40 years of Government service after 31 March 1979 if he had not retired from the Government service; or

(e) a contributor who, after having completed 40 years or more of contributory service, retires from the Government service after 31 March 1979; or

(f) a contributor who, without having completed 40 years or more of contributory service but after having completed 40 years or more of Government service, retires from the Government service after 31 March 1979, and who qualifies for a retiring allowance pursuant to section 35(3)(g) of the principal Act; or

(g) a contributor who, without having completed 40 years or more of contributory service or 40 years or more of Government service, retires from the Government service after 31 March 1979, but who survives for such period that he would have completed 40 years of Government service had he not retired from the Government service.

5 Provision for annual adjustment

Subject to section 6, every retiring allowance payable pursuant to Part 2 of the principal Act to a contributor to whom this Part applies shall be adjusted annually with effect on and after the first 4-weekly payment of the retiring allowance under section 89 of the principal Act in each financial year.

6 Initial adjustments

(1) Subject to subsection (2), the initial adjustment to be made to any retiring allowance shall be made with effect on and after the first annual adjustment date in the financial year commencing after the contributor's date of qualification.

(2) Where the date of qualification of a contributor is before 1 April 1979, the initial adjustment shall be made with effect on and after 12 April 1979.

7 Percentage of annual adjustment

(1) The aggregate percentage of increase to be applied to a basic allowance in accordance with section 5 for the purpose of determining the annual adjustment for any year must be the percentage that is calculated under section 5(1A) or (1C) of the Government Superannuation Fund Amendment Act 1969, as the case may be, calculated as if—

(a) **basic index number** were,—

(i) in any case where the date of qualification falls between 1 October and 31 March (both days inclusive), the basic index number for the preceding June quarter; and

(ii) in any case where the date of qualification falls between 1 April and 30 September (both days inclusive), the basic index number for the preceding December quarter; and

(b) **initial adjustment under section 7** were an initial adjustment under section 6 of this Act.

(2) No person is entitled, because of the amendments made to this Act by section 4 of the Government Superannuation Fund Amendment Act 2009, to any increased payment for any retiring allowance, annual allowance, or annuity that was paid or is payable for any period before 1 April 2009.

Section 7: replaced, on 1 April 2009, by section 4(2) of the Government Superannuation Fund Amendment Act 2009 (2009 No 2).

8 Amount of annual adjustment

(1) Subject to subsection (2), the annual amount of the retiring allowance to be paid on and after the date of any annual adjustment until the next adjustment shall be determined by adding to the basic allowance an amount calculated by applying the aggregate percentage of increase to the basic allowance.

(2) The annual amount of any retiring allowance as so determined, to be paid on and after the date of any annual adjustment, shall be increased or reduced, as the case may be, in accordance with any election by the contributor under section 40 of the principal Act or under the corresponding provisions of any former Act.

9 Rights of surviving spouses or partners

If a surviving spouse or partner elects pursuant to section 45 of the principal Act to receive an annuity, then the retiring allowance of the deceased contributor shall be deemed to include any adjustments made pursuant to this Part before the date of death of the contributor.

Section 9 heading: amended, on 26 April 2005, by section 4(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 9: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 9: amended, on 29 March 1985, by section 22(2) of the Government Superannuation Fund Amendment Act 1985 (1985 No 62).

10 Cessation of adjustments

Notwithstanding any of the foregoing provisions of this Part, no adjustments to any retiring allowance pursuant to this Part shall be made with respect to any period on or after the annual adjustment date next following the 60th anniversary of the contributor's birth.

11 Application of Government Superannuation Fund Amendment Act 1969 to retiring allowances of contributors and annuities of surviving spouses or partners

(1) Subject to subsection (2), the provisions of the Government Superannuation Fund Amendment Act 1969 shall apply to:

(a) any retiring allowance of any contributor to whom this Part applies if that contributor attains the age of 60 years; and

(b) any annuity payable to a surviving spouse or partner of any contributor to whom this Part applies.

(2) No adjustments pursuant to section 4 of the Government Superannuation Fund Amendment Act 1969 shall be made to any retiring allowance, or to any annuity payable to a surviving spouse or partner, until such time as the retiring allowance or annuity so adjusted pursuant to that Act would exceed the retiring allowance or annuity as adjusted pursuant to this Part.

(3) For the purpose of determining—

(a) when any annuity payable to a surviving spouse or partner pursuant to section 4 of the Government Superannuation Fund Amendment Act 1969 would exceed any annuity as adjusted pursuant to this Part; and

(b) the amount of the annuity that forms the basic allowance for the purposes of section 6 of the Government Superannuation Fund Amendment Act 1969,—

the annuity of any surviving spouse or partner shall not include any amount by which it was increased pursuant to section 9, and shall be reduced by any amount surrendered pursuant to section 91A of the principal Act.

Section 11 heading: amended, on 26 April 2005, by section 4(2) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 11(1)(b): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 11(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 11(3): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 11(3)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Government Superannuation Fund Amendment Act 1980

Public Act	1980 No 163
Date of assent	23 December 1980
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1980, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) This Act shall come into force on 1 January 1981.

7 Savings

Notwithstanding the repeal of Part 4 of the principal Act by section 2, the provisions of that Part shall continue to apply in respect of retiring allowances and annuities payable under that Part immediately before the commencement of this Act as if this Act had not been passed.

Government Superannuation Fund Amendment Act 1985

Public Act	1985 No 62
Date of assent	29 March 1985
Commencement	29 March 1985

1 Short Title

This Act may be cited as the Government Superannuation Fund Amendment Act 1985, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

14 Special provision in respect of contributors under Part 2 of principal Act who retire between 1 December 1984 and 1 May 1985 or die between 1 December 1984 and 1 November 1985

(1) Any person to whom a retiring allowance first becomes payable under Part 2 of the principal Act on or after 1 December 1984 and before 1 May 1985 may elect, before 1 November 1985, or such later date as the Board may allow, that Part 2A of the principal Act shall apply in respect of that person.

(2) Where any person to whom subsection (1) applies dies before making the election that the person is entitled to make under that subsection, or any contributor under Part 2 dies between 1 December 1984 and 1 November 1985 without making an election under subsection (1) or subsection (2) of section 61E of the principal Act (as inserted by section 13 of this Act), the spouse or partner of that person or, if there is no spouse or partner of that person, the personal representative of that person may elect, before 1 May 1986 or such later date as the Board may allow, that Part 2A of the principal Act (as so inserted) shall apply in respect of the deceased person.

(3) Where any election is made under subsection (1) or subsection (2),—

(a) contributions shall be payable by or in respect of the contributor for the period beginning with 1 December 1984 and ending with the date on which the retiring allowance first became payable to the contributor under Part 2 of the principal Act or the date of death of the contributor, whichever first occurs, as if an election had been made under section 61E of the principal Act (as so inserted), and section 61F of the principal Act (as so inserted) shall apply as if every reference in that section to1 May 1985 were a reference to 1 December 1984:

(b) the benefits payable in respect of the contributions of the contributor shall be calculated as if Part 2A of the principal Act (as so inserted) applied in respect of the contributor and every reference in that Part to 1 May 1985 were a reference to 1 December 1984.

Section 14(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 14(2): amended (with effect on 1 April 1988), on 8 May 1989, by section 21 of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Government Superannuation Fund Amendment Act (No 2) 1985

Public Act	1985 No 63
Date of assent	29 March 1985
Commencement	29 March 1985

1 Short Title

This Act may be cited as the Government Superannuation Fund Amendment Act (No 2) 1985, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

3 Special provisions in respect of contributors who retire or die between 1 December 1984 and 1 May 1985

(1) Every member of the Police to whom Part 2 of the Government Superannuation Fund Amendment Act 1962 applies who first became entitled to receive a retiring allowance on or after 1 December 1984 may elect, before 1 November 1985 that Part 6A of the principal Act shall apply in respect of that person.

(2) Where any person to whom subsection (1) applies dies before making the election that the person is entitled to make under that subsection, or any member of the Police to whom Part 2 of the Government Superannuation Fund Amendment Act 1962 applies dies on or after 1 December 1984 and before 1 May 1985, the spouse or partner of that person or, if there is no spouse or partner of that person, the personal representative of that person may elect, before 1 May 1986 or such later date as the Board may allow, that Part 6A of the principal Act shall apply in respect of the deceased person.

Section 3(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Government Superannuation Fund Amendment Act 1986

Public Act	1986 No 132
Date of assent	24 December 1986
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1986, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) Except as provided in sections 18(4) and 19(2), this Act shall come into force on the day after the date on which it receives the Governor-General's assent.

16 Special provisions in respect of certain contributors who retire between 1 December 1984 and 5 December 1986

(1) Any person to whom a retiring allowance first becomes payable under Part 3 of the principal Act on or after 1 December 1984 and before 5 December 1986 may elect, before 1 July 1987 or such later date as the Board may allow, that this section shall apply in respect of that person.

(2) Where any person to whom subsection (1) applies dies before making the election that the person is entitled to make under that subsection, the spouse or partner of that person or, if there is no spouse or partner the personal representative of that person, may elect before 1 July 1987 or such later date as the Board may allow that the provisions of this section shall apply in respect of the deceased person.

(3) Where any election is made under subsection (1) or subsection (2)—

(a) extra contributions shall be payable by or in respect of the contributor at the rate of 0.3% of salary for the period beginning with 1 December 1984 and ending with the date on which the retiring allowance first became payable to the contributor under Part 3 of the principal Act:

(b) section 71M of the principal Act shall apply as if the contributor had been a contributor under Part 3A of the principal Act, and as if the contributor had attained the age of 50 years at the date of the contributor's retirement or death:

(c) section 71G of the principal Act shall apply with respect to the calculation of the contributor's retiring allowance:

(d) section 71L of the principal Act shall apply with respect to the calculation of any annuity payable in respect of the contributor.

Section 16(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

17 Special provisions in respect of certain contributors who die between 1 December 1984 and 5 December 1986 and before retiring

(1) This section shall apply in respect of any person who died on or after 1 December 1984 and before 5 December 1986, and who was a contributor under Part 3 of the principal Act immediately before the contributor's death.

(2) The spouse or partner, or, if there is no spouse or partner, the personal representative of any person in respect of whom subsection (1) applies, may elect before 1 July 1987 or such later date as the Board may allow that the provisions of this section shall apply in respect of the deceased person.

(3) Where any election is made under subsection (2)—

(a) extra contributions shall be payable in respect of the contributor at the rate of 0.3% of salary for the period beginning with 1 December 1984 and ending with the date of the contributor's death:

(b) sections 71M and 91A of the principal Act shall apply as if the contributor had been a contributor under Part 3A of the principal Act, and as if the contributor had attained the age of 50 years at the date of the contributor's death:

(c) section 71G of the principal Act shall apply with respect to the calculation of the contributor's retiring allowance:

(d) section 71L of the principal Act shall apply with respect to the calculation of any annuity payable in respect of the contributor.

Section 17(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Judicial superannuation

24 Special provision in respect of certain contributors who retire or die between 1 May 1985 and 10 December 1986 or die between 1 December 1984 and 10 December 1986

(1) Every member of the prisons service to whom Part 2 of the Government Superannuation Fund Amendment Act 1962 applies who first became entitled to receive a retiring allowance on or after 1 May 1985 may elect, before 1 July 1987, or such later date as the Board may allow, that Part 6B of the principal Act shall apply in respect of that person.

(2) Where any person to whom subsection (1) applies dies before making the election that the person is entitled to make under that subsection, or any member of the prisons service to whom Part 2 of the Government Superannuation Fund Amendment Act 1962 applies dies on or after 1 December 1984 and before 11 December 1986, the spouse or partner of that person or, if there is no spouse or partner of that person, the personal representative of that person may elect, before 1 July 1987 or such later date as the Board may allow, that Part 6B of the principal Act shall apply in respect of the deceased person.

Section 24(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

27 Capitalisation of part of annuity

(1), (2) *Amendment(s) incorporated in the Act(s)*.

(3) Section 91A(2) of the principal Act (as substituted by subsection (1)) shall apply in respect of contributors to the Fund under Part 4 or Part 5 of this Act as if it had come into force on 1 December 1984.

33 Amendments to Government Superannuation Fund Amendment Act 1969 and repeals

(1), (2) *Amendment(s) incorporated in the Act(s)*.

(3) *[Repealed]*

(4), (5) *Amendment(s) incorporated in the Act(s)*.

(6) *[Repealed]*

(7) The enactments specified in Part 3 of the Schedule are hereby consequentially repealed or revoked.

(8) The repeal of sections 5(1), 6(1), and 7(1) of the Government Superannuation Fund Amendment Act 1970 by subsection (7) shall not affect any other provisions in those sections and those other provisions shall apply in respect of the new Schedule 2 of the Government Superannuation Fund Amendment Act 1969 as substituted by subsection (5).

(9) The repeal of section 20(3) of the Government Superannuation Fund Amendment Act 1985 by subsection (7) shall not affect the prohibition in that provision on the making of increased payments in respect of any period before 4 April 1985.

Section 33(3): repealed, on 1 April 1988, by section 2(2)(d) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Section 33(6): repealed, on 1 April 1988, by section 2(2)(d) of the Government Superannuation Fund Amendment Act 1988 (1988 No 19).

Government Superannuation Fund Amendment Act 1987

Public Act	1987 No 187
Date of assent	29 October 1987
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1987, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) This Act shall be deemed to have come into force on 1 April 1987.

Transitional provisions

10 Extended time within which to make elections

(1) Notwithstanding anything in Part 6 of the principal Act (as substituted by section 2), any person who ceased to be a member of the House of Representatives in the period beginning on 1 April 1987 and ending with the passing of this Act and who was entitled at any time in that period to make an election under Part 6 of the principal Act (as so substituted) may make that election at any time in the period beginning with the date of the passing of this Act and ending with the close of 31 March 1988.

(2) Nothing in this section limits any right conferred on any person by any provision of Part 6 of the principal Act (as so substituted) to make an election under that Part at any time after 31 March 1988.

11 Limited right to revoke or amend elections or to make new elections

(1) Notwithstanding anything in Part 6 of the principal Act, where any person has, at any time in the period beginning on 1 April 1987 and ending with the passing of this Act, made an election under Part 6 of the principal Act as it stood at the time of that election, that person may, in accordance with this section,—

(a) revoke or amend that election; or

(b) revoke that election and make a different election under Part 6 of the principal Act (as substituted by section 2).

(2) Where—

(a) any revocation of an election; or

(b) any amendment of an election; or

(c) any election,

is made under subsection (1), that revocation, amendment, or election shall be made in writing and delivered to the Superintendent not later than 31 March 1988.

(3) Where any person who has received a payment pursuant to an election made by that person under Part 6 of the principal Act at any time in the period beginning on 1 April 1987 and ending with the passing of this Act exercises the right conferred on that person by subsection (1) and, as a consequence of the exercise of that right, ceases to be entitled to receive that payment, the exercise of that right shall be subject to the condition that that person pay into the Parliamentary Superannuation Account, within such time and in such manner as the Minister of Finance may allow in that behalf, the amount of the payment so received.

(4) Any person who, pursuant to subsection (3), has paid, or is required to pay, into the Parliamentary Superannuation Account—

(a) the amount of any payment received pursuant to an election made under section 85 of the principal Act; or

(b) the amount of any refund received under section 85 of the principal Act,—

shall be deemed, for the purposes of section 85(3) of the principal Act, not to have received that payment or refund.

12 Contributions

The substitution in the principal Act by section 2 of a new section 83 does not entitle any person to a refund of any superannuation contributions deducted from the salary of that person before 1 April 1987.

Saving

13 Saving

(1) Where any retiring allowance or annuity or refund is payable under Part 6 of the principal Act as a result of a person ceasing to be a member of the House of Representatives before 1 April 1987, nothing in this Act shall affect that retiring allowance or annuity or refund and the principal Act (including the Government Superannuation Fund Amendment Act 1969) shall apply to that retiring allowance or annuity or refund as if this Act had not been passed.

(2) Nothing in this Act limits the application of Part 6 of the principal Act (as substituted by section 2) in any case where a person who has ceased to be a member of the House of Representatives before 1 April 1987 again becomes a member of the House of Representatives on or after that date.

(3) Nothing in this section limits the amendment made by section 6.

Government Superannuation Fund Amendment Act 1988

Public Act	1988 No 19
Date of assent	28 March 1988
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1988, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) This Act shall come into force on 1 April 1988.

Part 1
Adjustments

2 Beneficiary's date of qualification for adjustments

(1), (2) *Amendment(s) incorporated in the Act(s)*.

(3) No person shall be entitled, by reason of the enactment of this section, to any increased payment in respect of any retiring allowance that was paid or is payable in respect of any period before 28 April 1988.

3 Limit on increased retiring allowance payable

(1) Except as provided in subsection (2), this section applies to any person—

(a) to whom a retiring allowance is payable under Part 2 or Part 3 of the principal Act; and

(b) whose retiring allowance becomes or became payable at any time before the date on which that person attains or attained the age of 60 years.

(2) This section does not apply to any person to whom a retiring allowance is payable under section 36 or section 69 of the principal Act.

(3) The annual rate of the retiring allowance payable to any person to whom this section applies shall not, by reason of the enactment of section 2, exceed by more than $1,000 the annual rate of the retiring allowance that would have been paid if section 2 had not been enacted.

(4) The Governor-General may, from time to time by Order in Council, increase the amount specified in subsection (3) with effect from any date specified in the order.

(5) An order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Section 3(3): amended, on 1 July 2004, by clause 2(1) of the Government Superannuation Fund (Increased Amount in Respect of Adjustments) Order 2004 (SR 2004/115).

Section 3(5): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

4 Special provision in relation to annuities

(1) For the purpose of calculating any annuity payable under section 45(2) or (3) of the principal Act, the rate of the retiring allowance to which the contributor was entitled at the date of the contributor's death shall be deemed to include any adjustments that would have been payable if section 2 of this Act had been enacted before the date of the contributor's death and if (except in the case of a contributor entitled to a retiring allowance under section 36 or section 69 of the principal Act) section 3 of this Act had applied to that contributor.

(2) No person shall be entitled, by reason of the enactment of this section, to any increased payment in respect of any annuity that was paid or is payable in respect of any period before 28 April 1988.

Government Superannuation Fund Amendment Act 1989

Public Act	1989 No 23
Date of assent	8 May 1989
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1989, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) This Act shall be deemed to have come into force on 1 April 1988.

7 Transitional provisions

(1) Where, in respect of any period after 31 March 1988, a contribution at a rate of less than 8% has been deducted from the salary of any Judge to whom Part 5A of the principal Act (as inserted by section 4) applies, that Judge shall pay to the Judges Superannuation Account, before 1 August 1989, an amount equal to the difference between—

(a) the contribution that was deducted in respect of that period; and

(b) the contribution that would have been deducted in respect of that period if the rate had been 8% of his or her salary.

(2) Where the judicial service completed by any Judge exceeds 16 years, any Judge to whom Part 5A of the principal Act (as inserted by section 4) applies shall be entitled to receive from the Judges Superannuation Account, before 1 August 1989, a refund of the amount of contributions deducted from his or her salary in respect of any period after 31 March 1988 or after such service has been completed, whichever is the later.

(3) Any amount payable under subsection (1) or subsection (2) shall be paid without interest.

8 Savings

Notwithstanding the repeal of Part 5 of the principal Act by section 3, any retiring allowances, annuities, other allowances, and payments that are payable under that Part immediately before the commencement of this Act shall continue to be payable as if this Act had not been passed.

Government Superannuation Fund Amendment Act 1990

Public Act	1990 No 30
Date of assent	1 April 1990
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1990, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) This Act shall come into force on 1 April 1990.

Part 1
Reduction of existing allowances and annuities

2 Application of this Part

This Part applies to every retiring allowance, annual allowance, and annuity that is, as at 31 March 1990, payable under the principal Act, except—

(a) any children's allowance payable under the principal Act; or

(b) any allowance or annuity payable in respect of any contributor to the Fund under section 22B or section 22BA or section 50 or section 50A of the principal Act; or

(c) any allowance or annuity to which section 9 applies.

3 Existing retiring allowances, annual allowances, and annuities to be reduced

Every instalment payable under section 89 of the principal Act after 31 March 1990 of every retiring allowance, annual allowance, and annuity to which this Part applies shall be reduced in accordance with the provisions of this Part.

4 Amount of reduction

The amount of the reduction to be made in accordance with this Part to each instalment of a retiring allowance, annual allowance, or annuity that would, but for this Part, have been payable, shall be a percentage of that instalment where the percentage to apply in respect of that allowance or annuity is calculated at the commencement of this Act in accordance with the following formula:

$$(T \div P) \times 100$$

where—

P is the amount of the first full instalment of the retiring allowance, annual allowance, or annuity that would, but for this Part, have been payable on and after 1 April 1990:

T is the amount of the total tax deduction that would have been required to be made in respect of that instalment if,—

(a) notwithstanding the enactment of the Income Tax Amendment Act 1989, deductions in respect of income tax were required to be made from those allowances and annuities; and

(b) the rates of tax were the rates of tax prescribed in Part B of Schedule 1 of the Income Tax Act 1976 that apply for the tax year commencing on 1 April 1989; and

(c) the recipient of the allowance or annuity was resident in New Zealand; and

(d) in the case of a person who is entitled, as at 31 March 1990, to the use of the tax code "T", that tax code applied to that person; and

(e) in the case of any other person, the tax code "G" applied to that person.

Section 4 formula item T paragraph (b): amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

5 Amount of retiring allowance, etc, to include amount of any cost of living bonus or other adjustment

For the purpose of calculating the amount of any reduction to be made on any date in accordance with this Part, the amount of any retiring allowance, annual allowance, or annuity shall be taken to include any adjustments as at that date in accordance with the Government Superannuation Fund Amendment Act 1969 or the Government Superannuation Fund Amendment Act 1979 or the principal Act.

6 Suspended allowances, etc

Where any retiring allowance, annual allowance, or annuity that is, before 1 April 1990, payable under the principal Act ceases, or has ceased, to be payable because of any reason and subsequently again becomes payable, this Part shall apply to that retiring allowance, annual allowance, or annuity and a reduction shall be made pursuant to this Part as if—

(a) the allowance or annuity had been payable at 31 March 1990; and

(b) a full instalment had been payable on the first payment date for allowances and annuities after 31 March 1990.

7 Date on which allowance or annuity becomes payable under section 71N

For the purposes of determining whether any retiring allowance, annual allowance, or annuity is payable as at 31 March 1990, no account shall be taken of section 71N(6) of the principal Act (which provides that certain contributors under Part 3A shall be deemed to have been receiving an annual retiring allowance from the date of retirement).

8 Amount of annuity payable to spouse or partner

(1) This section applies to any annuity that becomes payable to the surviving spouse or partner of any contributor—

(a) *[Repealed]*

(b) who was, at 31 March 1990, in receipt of a retiring or annual allowance payable under the principal Act.

(2) The amount of the annuity to which the surviving spouse or partner becomes entitled upon the death of the contributor shall not be less than the amount of the annuity to which the spouse or partner would have been entitled—

(a) had the contributor died on 31 March 1990; and

(b) had that annuity been reduced in accordance with section 4.

(3) No person is entitled, because of the amendments made to this Act by section 6(1) and (2) of the Government Superannuation Fund Amendment Act (No 3) 2005, to any increased payment for any annuity that was paid or is payable for any period before 1 July 2006.

Section 8 heading: amended, on 1 July 2006, by section 6(1) of the Government Superannuation Fund Amendment Act (No 3) 2005 (2005 No 105).

Section 8 heading: amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 8(1): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 8(1)(a): repealed, on 1 July 2006, by section 6(2) of the Government Superannuation Fund Amendment Act (No 3) 2005 (2005 No 105).

Section 8(2): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 8(3): inserted, on 1 July 2006, by section 6(3) of the Government Superannuation Fund Amendment Act (No 3) 2005 (2005 No 105).

9 Part not to apply to pensioners and annuitants who are resident overseas as at 31 March 1990

This Part does not apply to any retiring allowance, annual allowance, or annuity that is, as at 31 March 1990, being paid by the Board to an address outside New Zealand in respect of a person whom the Board is satisfied is not resident in New Zealand within the meaning of the Income Tax Act 1976.

10 Reduction of pensions on return to New Zealand

(1) Notwithstanding anything in section 9, every retiring allowance, annual allowance, or annuity that is payable under the principal Act to any person—

(a) to whom section 9 refers, or who is the spouse or partner of any such person who becomes entitled to an annuity on the death of that person; and

(b) who becomes resident in New Zealand within the meaning of the Income Tax Act 2007—

shall be reduced, as from the date on which the person becomes so resident, in accordance with this Part.

(2) Any reduction required to be made under this section shall be calculated—

(a) as if, for the purposes of section 4, the item "P" is the amount of the first full instalment of the retiring allowance, annual allowance, or annuity that would, but for this section, have been payable on and after the date on which the person becomes so resident; and

(b) as if, for the purposes of calculating the item "T" in that section, the tax code "G" that was in force for the tax year commencing on 1 April 1989 applied to that person.

(3) Every person to whom subsection (1) refers shall, within 20 days of becoming resident in New Zealand within the meaning of the Income Tax Act 2007, notify the Board that that person has become so resident.

(4) The Board may deduct, from any payments due under the principal Act to any person who fails to comply with subsection (3), the amount of any overpayment caused by any reduction not having been made on time in accordance with this section.

Section 10(1)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 10(1)(b): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Section 10(2)(b): amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

Section 10(3): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Part 2
Amendments to principal Act in respect of allowances, annuities, and payments commencing on and after 1 April 1990

31 Savings in respect of certain overseas staff

For the purpose of calculating any retiring allowance, annual allowance, annuity, or other payment payable in respect of any contributor to the Fund under section 22B or section 22BA or section 50 or section 50A or section 50B of the principal Act, the provisions of the principal Act shall apply as if this Part had not been enacted.

Section 31: amended, on 1 August 1990, by section 15(1) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

32 Savings in respect of pensions that become payable before 1 October 1990 to overseas residents

(1) This section applies to every retiring allowance, annual allowance, annuity, or other payment that commences, on or after 1 April 1990 and before 1 October 1990, to be payable under the principal Act to an address outside New Zealand in respect of a person—

(a) who was a contributor, or who is the surviving spouse or partner of any deceased contributor; and

(b) who is not resident in New Zealand within the meaning of the Income Tax Act 2007.

(2) Every retiring allowance, annual allowance, annuity, or other payment to which this section applies—

(a) shall be calculated in accordance with the provisions of the principal act as if those provisions had not been amended by this Part and as if Part 3 had not been enacted; and

(b) shall be payable at that rate as from the first payment date after the date on which the Board is notified that the payment is to be made to an address outside New Zealand.

Section 32(1)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 32(1)(b): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

33 Reduction of pensions on return to New Zealand

(1) Notwithstanding anything in section 32, every retiring allowance, annual allowance, or annuity that is payable under the principal Act to any person—

(a) to whom section 32 refers, or who is the spouse or partner of any such person who becomes entitled to an annuity of the death of that person; and

(b) who becomes resident in New Zealand within the meaning of the Income Tax Act 2007—

shall be reduced, as from the date on which the person becomes so resident, in accordance with the provisions of Part 1.

(2) Any reduction required to be made under this section shall be calculated—

(a) as if, for the purposes of section 4, the item "P" is the amount of the first full instalment of the retiring allowance, annual allowance, or annuity that would, but for this section, have been payable on and after the date on which the person becomes so resident; and

(b) as if, for the purposes of calculating the item "T" in that section, the tax code "G" that was in force for the tax year commencing on 1 April 1989 applied to that person.

(3) Every person to whom subsection (1) refers shall, within 20 days of becoming resident in New Zealand within the meaning of the Income Tax Act 2007, notify the Board that that person has become so resident.

(4) The Board may deduct, from any payments due under the principal Act to any person who fails to comply with subsection (3), the amount of any over-payment caused by any allowance or annuity not having been reduced on time in accordance with this section.

Section 33(1)(a): amended, on 26 April 2005, by section 4(1) of the Government Superannuation Fund Amendment Act 2005 (2005 No 10).

Section 33(1)(b): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Section 33(2)(b): amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

Section 33(3): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Part 3
Further variation of allowances and annuities commencing between 1 April 1990 and 31 March 1996

34 Application of this Part

This Part applies to every retiring allowance, annual allowance, and annuity that commences, on or after 1 April 1990 and before 1 April 1996, to be payable under the principal Act, except—

(a) any annuity that commences to be payable upon the death of a person who is in receipt of a retiring allowance or annual allowance payable under the principal Act; or

(b) any children's allowance payable under the principal Act; or

(c) any allowance payable to an assignee under section 91B of the principal Act in circumstances where an instalment of the contributor's basic allowance in respect of which a portion is surrendered became payable before the date from which the portion is surrendered; or

(d) any allowance or annuity payable in respect of any contributor to the Fund under section 22B or section 22BA or section 50 or section 50A or section 50B of the principal Act.

Section 34(d): amended, on 1 August 1990, by section 15(2) of the Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77).

35 Retiring allowances, annual allowances, and annuities to be varied

Every instalment payable under section 89 of the principal Act of every retiring allowance, annual allowance, and annuity to which this Part applies shall be varied in accordance with this Part, but such variation shall be ignored for the purposes of determining any lump sum benefit payable under the principal Act.

36 Amount of varied retiring allowance, etc

(1) The amount of each instalment of any retiring allowance, annual allowance, or annuity that is varied in accordance with this Part shall be the amount of the instalment of that allowance or annuity that would, but for this Part, have been payable, multiplied by the appropriate factor determined in accordance with subsection (3) at the commencement of the retiring allowance, annual allowance, or annuity.

(2) In subsection (3),—

AP means the annual rate of the retiring allowance, annual allowance, or annuity that would, but for this Part, have been payable on the first instalment of the retiring allowance, annual allowance, or annuity

F means the factor for the purpose of subsection (1)

FO means NP divided by AP

GP means AP × 1.2

n means the number of years (including fractions of a year) between 1 April 1990 and the date on which the retiring allowance, annual allowance, or annuity commences to be payable

NP means GP less T

T means the amount of the total annual tax deduction that would have been required to be made in respect of a retiring allowance, annual allowance, or annuity of an annual amount equal to GP if,—

(a) notwithstanding the enactment of the Income Tax Amendment Act 1989, deductions in respect of income tax were required to be made from those allowances and annuities; and

(b) the rates of tax were the rates of tax prescribed in Part B of Schedule 1 of the Income Tax Act 1976 that apply for the tax year commencing on 1 April 1989; and

(c) the recipient of the allowance or annuity was resident in New Zealand; and

(d) tax code "G" applied to the recipient of the allowance or annuity.

(3) For the purpose of determining the appropriate factor in subsection (1),—

(a) in a case where AP is less than or equal to $9,081,—

$$F = FO - 0.02n, \text{ with a minimum of } 1:$$

(b) in a case where AP is greater than $9,081,—

$$F = FO + 0.02n, \text{ with a maximum of } 1.$$

Section 36(2) formula item T paragraph (b): amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

37 Amount of retiring allowance, etc, to include amount of any cost of living bonus or other adjustment

For the purpose of calculating the amount of any variation of a retiring allowance, annual allowance, or annuity to be made on any date in accordance with this Part, the amount of any retiring allowance, annual allowance, or annuity shall be taken to include any adjustments as at that date in accordance with the Government Superannuation Fund Amendment Act 1969 or the Government Superannuation Fund Amendment Act 1979 or the principal Act.

38 Amount of retiring allowance, etc, to mean amount as reduced under Part 2

For the avoidance of doubt, it is hereby declared that any reference in section 36 to the amount of an instalment of any retiring allowance, annual allowance, or annuity that would, but for this Part, have been payable, is a reference to any such amount that is payable after taking account of Part 2.

Government Superannuation Fund Amendment Act (No 2) 1990

Public Act	1990 No 77
Date of assent	1 August 1990
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act (No 2) 1990, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) Except as provided in sections 4(3), 5(2), 7(2), 8(2), 9(6), and 12(2), this Act shall come into force on the day on which it receives the Royal assent.

4 Position after 31 July 1990 of locally engaged staff of New Zealand High Commission in United Kingdom

(1) *Amendment(s) incorporated in the Act(s)*.

(2) Notwithstanding the repeal of those sections—

(a) any person who, at 31 July 1990, is a contributor to the Fund under Part 2A of the principal Act either as a result of an election under section 22BA(1) of the principal Act or by virtue of section 22BA(3) of the principal Act may continue to contribute under Part 2A of the principal Act, and all of the provisions of the principal Act that apply to contributors under Part 2A shall apply in every respect to that person; and

(b) any person who, at 31 July 1990, is a special contributor to the Fund under Part 2 of the principal Act and who has elected under section 22B(7) of the principal Act to contribute to the Fund on the basis of 60% of that person's standard rate of contribution may continue to contribute under Part 2 of the principal Act on that basis, and all of the provisions of that Part shall apply accordingly; and

(c) notwithstanding anything to the contrary in section 42 of the principal Act, there shall be deducted from any refund of contributions and interest (if any) payable pursuant to that section to any person to whom paragraph (a) or paragraph (b) applies the amount that would be deductible under section 598 of the Income and Corporation Taxes Act 1988 of the Parliament of the United Kingdom (or under any subsequent enactment passed in amendment of, or substitution for, that provision or any such subsequent enactment) if that provision applied to that contributor.

(3) This section shall come into force on 1 August 1990.

Government Superannuation Fund Amendment Act 1992

Public Act	1992 No 40
Date of assent	8 May 1992
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1992, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) This Act shall come into force on the day on which this Act receives the Royal assent.

12 Saving

Nothing in this Act shall apply in relation to any person who has ceased to be a member of the House of Representatives before the commencement of this Act, and, where any annual retiring allowance or annuity or refund is payable, or would become payable if an appropriate election were made, under Part 6 of the principal Act as a result of a person ceasing to be a member of the House of Representatives before the commencement of this Act, nothing in this Act shall affect that annual retiring allowance or annuity or refund and the principal Act shall apply to that annual retiring allowance or annuity or refund as if this Act had not been passed.

Government Superannuation Fund Amendment Act (No 2) 1992

Public Act	1992 No 61
Date of assent	30 June 1992
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act (No 2) 1992, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) Except as provided in section 11(3), this Act shall come into force on 1 July 1992.

2 Interpretation

(1) *[Repealed]*

(2)–(4) *Amendment(s) incorporated in the Act(s)*.

(5) Notwithstanding the definition of the term financial year (as substituted by subsection (2)) in section 2(1) of the principal Act, the period of 15 months beginning on 1 April 1992 and ending with 30 June 1993 shall, for the purposes of the principal Act, be treated as 1 financial year.

Section 2(1): repealed, on 1 October 1995, by section 31 of the Government Superannuation Fund Amendment Act 1995 (1995 No 28).

20 Members of prisons service who may contribute to Fund under Part 6B of principal Act

(1) *Amendment(s) incorporated in the Act(s)*.

(2) The repeal by subsection (1) of section 88O of the principal Act (as inserted by section 23 of the Government Superannuation Fund Amendment Act 1986) shall not affect any election made, before 1 July 1992, under subsection (3) of section 88O of the principal Act (as so inserted).

24 Transitional provisions

(1) Notwithstanding the provisions of the principal Act or of this Act, every member of the Board in office immediately before the commencement of this Act under section 3(1)(h) of the principal Act (as repealed by section 3) shall be deemed to have been appointed under section 3A(1)(g) of the principal Act (as substituted by section 3).

(2) The term of office of every person deemed by subsection (1) to have been appointed to the Board shall expire on the date on which, but for the passing

of this Act, his or her term would have expired under the provisions of the principal Act.

Government Superannuation Fund Amendment Act 1995

Public Act	1995 No 28
Date of assent	9 June 1995
Commencement	see section 1(2)

1 Short Title and commencement

(1) This Act may be cited as the Government Superannuation Fund Amendment Act 1995, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956 (hereinafter referred to as "the principal Act").

(2) Except as otherwise provided in sections 2, 6, 7, 8, 19, and 20, this Act shall come into force on 1 October 1995.

Part 1
Amendments to principal Act

8 Members of Niue Public Service and Tokelau Public Service may elect to become contributors under Part 2A

(1) Section 50B of the principal Act (as inserted by section 7 of the Government Superannuation Fund Amendment Act (No 2) 1990) shall be read,—

(a) in respect of any permanent officer of the Niue Public Service, as if, on 9 June 1995, subsection (4) was repealed and the following subsection substituted:

(4) Part 2A shall apply in all respects to any permanent officer of the Niue Public Service who becomes a contributor to the Fund under this section.

(b) in respect of any permanent officer of the Tokelau Public Service, as if, on 21 October 1995, subsection (4) was repealed and the following subsection substituted:

(4) Part 2A shall apply in all respects to any permanent officer of the Tokelau Public Service who becomes a contributor to the Fund under this section.

(2) *Amendment(s) incorporated in the Act(s)*.

(3) This section shall come into force on the day on which this Act receives the Royal assent.

Part 2
General provisions

Transitional provisions relating to restructuring of Board and management of Fund and schemes

21 Interpretation

In this Part, unless the context otherwise requires,—

Board means the Government Superannuation Board as constituted immediately before the commencement of this section

instrument includes—

(a) any instrument (other than this Act) of any form or kind that creates, evidences, modifies, or extinguishes rights, interests, or liabilities or would do so if it, or a copy of it, were lodged, filed, or registered under any enactment:

(b) any judgment, order, or process of a court

liabilities means liabilities, debts, charges, duties, and obligations of every description (whether present or future, actual or contingent, and whether payable or to be observed or performed in New Zealand or elsewhere)

property means property of every kind, whether tangible or intangible, real or personal, corporeal or incorporeal, and includes, without limiting the generality of the foregoing,—

(a) choses in action and money:

(b) goodwill:

(c) rights, interests, and claims of every kind in or to property, whether arising from, accruing under, created or evidenced by, or the subject of, an instrument or otherwise, and whether liquidated or unliquidated, actual, contingent, or prospective.

Compare: 1986 No 129 s 2; 1990 No 126 s 2

22 Interim management of schemes

The Authority shall be deemed to have been appointed by the Minister under section 19 of the principal Act to manage the administration of the schemes until the Minister terminates that appointment by 3 months' notice in writing or until 30 June 1996, whichever is the earlier.

Section 22: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

23 Interim management of investment of Fund

The Authority shall be deemed to have been appointed by the Minister under section 19 of the principal Act to manage the investment of the Fund until the

Minister terminates that appointment by 3 months' notice in writing or until 30 June 1996, whichever is the earlier.

Section 23: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

24 Interim custodian of assets of Fund

The Authority shall be deemed to have been appointed by the Minister under section 19A of the principal Act to act as custodian of the Fund until the Minister terminates that appointment by 3 months' notice in writing or until 30 June 1996, whichever is the earlier.

Section 24: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

25 Vesting of property and liabilities of Board

(1) Without limiting section 19 or section 19A of the principal Act, on 1 October 1995, the property and liabilities of the Board shall, by virtue of this Act, vest in the Authority and be deemed to be held by the Authority.

(2) This section shall have effect notwithstanding any other enactment or rule of law or agreement.

Section 25(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

26 Registers

(1) No Registrar of Deeds or District Land Registrar or any other person charged with the keeping of any books or registers shall be obliged solely by reason of the foregoing provisions of this Act to change the name of the Board to the Authority in those books or registers or in any document.

(2) The presentation to any registrar or other person of any instrument, whether or not comprising an instrument of transfer,—

(a) executed or purporting to be executed by the Authority; and

(b) relating to any property held immediately before 1 October 1995 by the Board; and

(c) containing a recital that the property has vested in the Authority by virtue of the provisions of this Act—

shall, in the absence of evidence to the contrary, be sufficient proof that the property is vested in the Authority.

Compare: 1986 No 129 s 11; 1990 No 126 s 33

Section 26(1): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 26(2): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 26(2)(a): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 26(2)(c): amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

27 Assets held in Authority's name

All assets of the Fund held by the Authority shall be held in the name "The Government Superannuation Fund Authority".

Section 27 heading: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

Section 27: amended, on 2 October 2001, by section 21 of the Government Superannuation Fund Amendment Act 2001 (2001 No 47).

28 Certain matters not affected by restructuring

Nothing effected or authorised by any provision of this Act in relation to the restructuring of the Board or the restructuring of the management of the Fund or the schemes—

(a) shall be regarded as placing the Crown or the Board (or any member of the Board) or any other person in breach of, or default under, any contract, or in breach of trust, or in breach of confidence, or as otherwise making any of them guilty of a civil wrong; or

(b) shall be regarded as giving rise to any cause of action against the Crown or the Board or any member of the Board; or

(c) shall be regarded as giving rise to a right for any person to—

  (i) terminate or cancel or modify a contract or agreement; or

  (ii) enforce or accelerate the performance of an obligation; or

  (iii) require the performance of an obligation not otherwise arising for performance; or

(d) shall be regarded as placing the Crown or the Board (or any member of the Board) or any other person in breach of any enactment or rule of law or contractual provision prohibiting, restricting, or regulating the assignment or transfer or issue of any property or the disclosure of any information; or

(e) shall release any surety wholly or in part from all or any obligation; or

(f) shall invalidate or discharge any contract or security.

Compare: 1990 No 126 s 23

29 Taxes and duties

For the purposes of the Acts specified in the Schedule of the Tax Administration Act 1994 and any other enactment that imposes or provides for the collection of a tax, duty, levy, or other charge, every person appointed as the custodian shall be treated as if the person were—

(a) a trustee substituted for the Board (as constituted immediately before the commencement of this section) or the previous custodian, as the case may be, as trustee of the Fund:

(b) the same person as the Board (as so constituted).

Section 29: amended, on 1 April 1995, pursuant to section YB 3(1) of the Income Tax Act 1994 (1994 No 164).

Government Superannuation Fund Amendment Act 2001

Public Act	2001 No 47
Date of assent	21 August 2001
Commencement	see section 2

1 Title

(1) This Act is the Government Superannuation Fund Amendment Act 2001.

(2) In this Act, the Government Superannuation Fund Act 1956 is called "the principal Act".

2 Commencement

(1) Sections 28 (Minister may enter transitional agreements) and 38 (amendments to National Provident Fund Restructuring Act 1990) come into force on the day after the date on which this Act receives the Royal assent.

(2) The rest of this Act comes into force on the **operative date**, which is the day that is 42 days after the date on which this Act receives the Royal assent.

(3) During the period between the date on which this Act receives the Royal assent and the operative date,—

(a) the Minister may appoint the members, chairperson, and deputy chairperson of the Government Superannuation Fund Authority Board; and

(b) that Board may meet and exercise its powers under the principal Act, but only for the purpose of entering into contracts or other obligations, or making other arrangements, that have effect only on or after the operative date.

(4) Subsection (3) applies as if all the provisions of this Act had come into force on the day after the date on which this Act receives the Royal assent.

(5) Subsection (3) does not limit section 11 of the Interpretation Act 1999.

3 Purpose

The purpose of this Act is—

(a) to establish a Crown entity to manage and administer the Fund and the schemes:

(b) to make other miscellaneous changes in respect of the Fund and the schemes.

Part 2
Miscellaneous provisions

Transitional provisions relating to restructuring

22 Vesting of property and liabilities

(1) The following vest in the Authority on the commencement of this Act:

(a) the property and liabilities comprising the Fund held by the custodian under section 19A of the principal Act; and

(b) the property and liabilities of the Superintendent that are connected with the Fund or schemes; and

(c) any other property or liabilities of the Crown, the Superintendent, or a custodian arising from the investment of the Fund; and

(d) any other property of the Crown used principally for the purpose of the Fund or schemes, including the whole of the leasehold interest in 2 floors of the building at 33 Bowen Street held in the name of the Government Superannuation Fund Department.

(2) This section does not apply to any contract referred to in section 23.

23 Transitional provision relating to existing schemes administration contract

(1) Any contract entered into under section 19 of the principal Act by the Minister in relation to the administration of the schemes before the commencement of this Act continues in force according to its terms.

(2) The Authority is appointed to act as the Minister's agent in relation to the contract.

(3) Expenses incurred by the Crown under the contract are to be treated as if they were expenses incurred by the Authority for the purposes of section 15E of the principal Act.

24 Records and registers

(1) Neither the Registrar-General of Lands, nor any other person charged with the keeping of any records or registers, is obliged solely by reason of this Act to change the name of the custodian or the Superintendent or any other person to the Authority in those records or registers or in any document.

(2) It is sufficient proof, in the absence of evidence to the contrary, that property or any liability is vested in the Authority if a person presents to a registrar or any other person an instrument, whether or not comprising an instrument of transfer,—

(a) executed or purporting to be executed by the Authority; and

(b) relating to any property or liability held, immediately before the commencement of this Act, by the custodian or the Superintendent or any other person; and

(c) containing a recital that the property or liability has vested in the Authority by virtue of the provisions of this Act.

25 Taxes and duties

(1) The vesting of property and liabilities in the Authority under section 22 does not give rise to any liability under the Acts specified in the Schedule of the Tax Administration Act 1994.

(2) The Authority is to be treated as if it were—

(a) a trustee substituted, as trustee of the Fund, for the person who was the custodian of the Fund under section 19A of the principal Act immediately before the date on which section 22 comes into force; and

(b) the same person as that custodian.

(3) Subsection (2) applies—

(a) on and from the date on which section 22 comes into force; and

(b) for the purposes of the application in relation to the Fund of the Acts specified in the Schedule of the Tax Administration Act 1994 and any other enactment that imposes or provides for the collection of a tax, duty, levy, or other charge.

26 Certain matters not affected by restructuring

Nothing effected or authorised by this Act—

(a) places the Crown or the Authority (or any member of the board) or any other person in breach of, or default under, any contract, or in breach of trust, or in breach of confidence, or otherwise makes any of them guilty of a civil wrong; or

(b) gives rise to a cause of action against the Fund or the Crown or the Authority or any member of the board; or

(c) gives rise to a right for any person to—

(i) terminate or cancel or modify a contract or an agreement; or

(ii) enforce or accelerate the performance of an obligation; or

(iii) require the performance of an obligation not otherwise arising for performance; or

(d) places the Crown or the Authority (or any member of the board) or any other person in breach of any enactment or rule of law or contractual provision prohibiting, restricting, or regulating the assignment or transfer or issue of any property or the disclosure of any information; or

(e) releases any surety wholly or in part from all or any obligation; or

(f) invalidates or discharges any contract or security.

27 Property or liabilities vested in Authority

The following applies in respect of any property or liabilities vested in the Authority under this Act:

(a) the Crown remains liable to any third party as if the property or liability had not been transferred, but must be indemnified by the Authority in respect of any liability to that third party:

(b) any satisfaction or performance by the Authority in respect of the property or liability is deemed also to be satisfaction or performance by the Crown:

(c) any satisfaction or performance in respect of the property or liability by any third party to the benefit of the Authority is deemed also to be to the benefit of the Crown.

Compare: 1986 No 124 s 23(5)(d)–(f)

28 Minister may enter transitional agreements

(1) The Minister may, before the operative date, enter into any contract, on behalf of the Authority, for the purpose of facilitating the new governance arrangements for the Fund and the schemes under this Act.

(2) Any such contract has effect, on and after the operative date, as if—

(a) the Authority had entered into the contract instead of the Minister; and

(b) any other party to the contract, and the Authority, were bound by the contract in all respects.

29 Final report and accounts

(1) The Ministry of Economic Development must, as soon as practicable after the commencement of this Act, supply to the Minister and the Authority a report on matters affecting the Fund during the period from 1 July 2001 to the operative date.

(2) Section 93B(1) of the principal Act applies to the report as if that subsection had not been amended by this Act.

(3) The report must also include any other information about the performance or operation of the Fund during the period that the Ministry considers relevant.

Employees

30 Transfer of employees

(1) The chief executive of the Ministry of Economic Development and the Authority may, after consulting the employee concerned, agree to the transfer of an employee from the government superannuation fund unit of that Ministry to the Authority.

(2) Sections 31 to 33 apply to the employee (referred to in those sections as the **transferred employee**).

31 Terms and conditions of employment for transferred employee

(1) The appointment of a transferred employee must be on terms and conditions no less favourable to the transferred employee than those applying to the employee immediately before the date of the person's transfer to the Authority.

(2) Subsection (1)—

(a) continues to apply to the terms and conditions of employment of a transferred employee until those terms and conditions are varied by agreement between the transferred employee and the Authority; but

(b) does not apply to a transferred employee who receives any subsequent appointment with the Authority.

32 Continuity of employment

(1) Every transferred employee becomes an employee of the Authority on the date of transfer.

(2) However, for the purposes of every enactment, law, determination, contract, and agreement relating to the employment of the employee,—

(a) the contract of employment of that employee is deemed to have been unbroken; and

(b) the employee's period of service with the Ministry, and every other period of service of that employee that is recognised by the Ministry as continuous service, is deemed to have been a period of service with the Authority.

33 No compensation for technical redundancy

A transferred employee is not entitled to receive any payment or any other benefit solely on the ground that—

(a) the position held by the person in the Ministry has ceased to exist; or

(b) the person has ceased (as a result of the transfer to the new employer) to be an employee of the Ministry.

34 Employees who choose to transfer to subsidiary or joint venture company

An employee of the Ministry of Economic Development who chooses to transfer to a company referred to in section 15B(5)(a) or (c) on terms and conditions of employment that are no less favourable than the terms and conditions of employment applying to the employee immediately before the transfer is not entitled to any payment or other benefit solely on the ground that—

(a) the position held by the person in the Ministry has ceased to exist; or

(b) the person has ceased (as a result of the transfer to the new employer) to be an employee of the Ministry.

Past decisions

35 Past decisions

(1) All decisions made by the Government Superannuation Appeals Board or the Superintendent or a former Government Superannuation Board or a Minister in favour of an individual contributor, beneficiary, or potential beneficiary have effect, in so far as they relate to that individual, as if the decision were one that that board or person was entitled to make.

(2) The decision binds the Authority in any dealings after the operative date with the contributor, beneficiary, or potential beneficiary in whose favour the decision was made, unless that person supplied misleading or incorrect information or otherwise acted in bad faith.

(3) However, the decision does not have any precedent effect in favour of any contributor, beneficiary, or potential beneficiary other than the person in whose favour the decision was made.

Government Superannuation Fund Amendment Act 2005

Public Act	2005 No 10
Date of assent	24 March 2005
Commencement	see section 2

1 Title

(1) This Act is the Government Superannuation Fund Amendment Act 2005.

(2) In this Act, the Government Superannuation Fund Act 1956 is called "the principal Act".

2 Commencement

This Act comes into force on 26 April 2005.

11 Past decisions

(1) All decisions made on or after 2 October 2001 by the Government Superannuation Appeals Board or the Government Superannuation Fund Authority in favour of an individual contributor, beneficiary, or potential beneficiary have effect, in so far as they relate to that individual, as if the decision were one that the Appeals Board or the Authority was entitled to make.

(2) The decision binds the Authority in any dealings after the commencement of this Act with the contributor, beneficiary, or potential beneficiary in whose favour the decision was made, unless that person supplied misleading or incorrect information or otherwise acted in bad faith.

(3) However, the decision does not have any precedent effect in favour of any contributor, beneficiary, or potential beneficiary other than the person in whose favour the decision was made.

Compare: 2001 No 47 s 35

Notes

1 General

This is a consolidation of the Government Superannuation Fund Act 1956 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Parliament (Repeals and Amendments) Act 2025 (2025 No 63): section 51

Data and Statistics Act 2022 (2022 No 39): section 107(1)

Secondary Legislation Act 2021 (2021 No 7): section 3

Public Service Act 2020 (2020 No 40): section 135

Education and Training Act 2020 (2020 No 38): section 668

Statutes Amendment Act 2019 (2019 No 56): Part 19

Statutes Amendment Act 2018 (2018 No 27): Part 17

Education (Update) Amendment Act 2017 (2017 No 20): section 161(2)

District Court Act 2016 (2016 No 49): section 261

Senior Courts Act 2016 (2016 No 48): section 183(b)

Companies Amendment Act 2013 (2013 No 111): section 14

Financial Reporting (Amendments to Other Enactments) Act 2013 (2013 No 102): section 126

Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70): section 150

Crown Entities Amendment Act 2013 (2013 No 51): section 72

Public Finance Amendment Act 2013 (2013 No 50): section 57

Criminal Procedure Act 2011 (2011 No 81): section 413

Financial Reporting Amendment Act 2011 (2011 No 22): section 12

Financial Markets Authority Act 2011 (2011 No 5): section 82

Government Superannuation Fund Amendment Act 2009 (2009 No 2)

Policing Act 2008 (2008 No 72): section 130(1)

Income Tax Act 2007 (2007 No 97): section ZA 2(1)
Government Superannuation Fund Amendment Act (No 2) 2005 (2005 No 55)
Government Superannuation Fund Amendment Act 2005 (2005 No 10)
Crown Entities Act 2004 (2004 No 115): section 200
Employment Relations Amendment Act (No 2) 2004 (2004 No 86): section 72
Corrections Act 2004 (2004 No 50): section 206
Judicature Amendment Act 2004 (2004 No 45): section 6(2), (3)
Government Superannuation Fund Amendment Act (No 2) 2003 (2003 No 75)
Health Practitioners Competence Assurance Act 2003 (2003 No 48): section 175(1)
State Sector Amendment Act 2003 (2003 No 41): section 14(2)
Government Superannuation Fund Amendment Act 2003 (2003 No 2)
Education (Tertiary Reform) Amendment Act 2002 (2002 No 50): section 59
Public Trust Act 2001 (2001 No 100): section 170(1)
Human Rights Amendment Act 2001 (2001 No 96): section 63(2)
Government Superannuation Fund Amendment Act 2001 (2001 No 47)
Public Audit Act 2001 (2001 No 10): sections 52, 53
Property (Relationships) Amendment Act 2001 (2001 No 5): section 64(2)
Employment Relations Act 2000 (2000 No 24): sections 240, 241
Tokelau Amendment Act 1999 (1999 No 49): sections 4, 5(1)
Government Superannuation Fund Amendment Act 1997 (1997 No 47)
Judicial Superannuation Determination 1996 (SR 1996/320)
Department of Justice (Restructuring) Act 1995 (1995 No 39): sections 3(1)(c), 10(3)
Government Superannuation Fund Amendment Act 1995 (1995 No 28)
Income Tax Act 1994 (1994 No 164): section YB 1
Te Ture Whenua Maori Act 1993 (1993 No 4): section 362(2)
Public Finance Amendment Act 1992 (1992 No 142): section 42
Government Superannuation Fund Amendment Act (No 2) 1992 (1992 No 61)
Crown Research Institutes Act 1992 (1992 No 47): section 46(1)
Government Superannuation Fund Amendment Act 1992 (1992 No 40)
Government Superannuation Fund Amendment Act (No 2) 1991 (1991 No 59)
National Provident Fund Restructuring Act 1990 (1990 No 126): section 80
Government Superannuation Fund Amendment Act (No 2) 1990 (1990 No 77)
Education Amendment Act 1990 (1990 No 60): section 50(1)
Government Superannuation Fund Amendment Act 1990 (1990 No 30)
Defence Act 1990 (1990 No 28): section 102(5)
State Sector Amendment Act (No 2) 1989 (1989 No 136): section 31(1)
Public Finance Act 1989 (1989 No 44): sections 83(7), 86(1)
Government Superannuation Fund Amendment Act 1989 (1989 No 23)
State Sector Act 1988 (1988 No 20): section 87
Government Superannuation Fund Amendment Act 1988 (1988 No 19)
Government Superannuation Fund Amendment Act 1987 (1987 No 187)
Government Superannuation Fund Amendment Act 1986 (1986 No 132)

Constitution Act 1986 (1986 No 114): section 29(2)
Government Superannuation Fund Amendment Act (No 2) 1985 (1985 No 63)
Government Superannuation Fund Amendment Act 1985 (1985 No 62)
Health Service Personnel Act 1983 (1983 No 135): section 65(1)
New Zealand Railways Corporation Act 1981 (1981 No 119): section 120(4)
Government Superannuation Fund Amendment Act 1980 (1980 No 163)
Family Proceedings Act 1980 (1980 No 94): section 189(3)
Government Superannuation Fund Amendment Act 1979 (1979 No 46)
Government Superannuation Fund Amendment Act 1978 (1978 No 95)
Tokelau Amendment Act 1976 (1976 No 122): section 3(8)
Government Superannuation Fund Amendment Act 1976 (1976 No 30)
Government Superannuation Fund Amendment Act 1973 (1973 No 94)
Government Superannuation Fund Amendment Act 1972 (1972 No 33)
Defence Act 1971 (1971 No 52): section 89(1)
Government Superannuation Fund Amendment Act 1970 (1970 No 116)
Government Superannuation Fund Amendment Act 1969 (1969 No 38)
Government Superannuation Fund Amendment Act 1967 (1967 No 141)
Tokelau Amendment Act 1967 (1967 No 38): section 16(1)(c), (d)
Niue Act 1966 (1966 No 38): section 733(4)
Government Superannuation Fund Amendment Act 1964 (1964 No 125)
Government Superannuation Fund Amendment Act 1963 (1963 No 126)
Government Superannuation Fund Amendment Act 1962 (1962 No 130)
Government Superannuation Fund Amendment Act 1961 (1961 No 111)
Universities Act 1961 (1961 No 54): section 59
Government Superannuation Fund Amendment Act 1960 (1960 No 90)
Government Superannuation Fund Amendment Act 1959 (1959 No 85)
Estate and Gift Duties Amendment Act 1959 (1959 No 43): section 2(3)
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