

[AS REPORTED FROM THE GOVERNMENT ADMINISTRATION
COMMITTEE]

House of Representatives, 2 March 1989.

Words struck out are shown in italics within bold round brackets, or with black rule at beginning and after last line; words inserted are shown in roman underlined with a single rule, or with single rule before first line and after last line.

Hon. David Caygill

**GOVERNMENT SUPERANNUATION FUND
AMENDMENT (NO. 3)**

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A BILL INTITULED

An Act to amend the Government Superannuation Fund Act 1956

BE IT ENACTED by the Parliament of New Zealand as follows:

1. Short Title and commencement—(1) This Act may be cited as the Government Superannuation Fund Amendment Act (No. 3) 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 be deemed to have come into force on the 1st day of April 1988.

2. Application of Part IV of principal Act—Section 74 of the principal Act is hereby amended by adding the following subsection:

“(2) Nothing in this Part of this Act shall apply to any Judge appointed after the 31st day of March 1988.”

3. Repeal of Parts IVA and V—The principal Act is hereby amended by repealing Part IVA (as inserted by section 20 of the Government Superannuation Fund Amendment Act 1986) and Part V.

4. New Parts VA and VB inserted—The principal Act is hereby amended by inserting, before Part VI, the following Parts:

*R.S. Vol. 21, p. 209
Amendments: 1987, No. 187; 1988, No. 19

“PART VA

“SUPERANNUATION OF JUDGES AND SOLICITOR-GENERAL AS
FROM COMMENCEMENT OF 1 APRIL 1988

“*Interpretation and Application*

5 “81A. **Interpretation**—In this Part of this Act, unless the
context otherwise requires,—

“ ‘Judge’ means—

“(a) A Judge of the High Court appointed under
section 4 of the Judicature Act 1908:

10 “(b) A Judge of the Labour Court appointed under
section 288 of the Labour Relations Act 1987:

“(c) A Judge of the Compensation Court appointed
under section 41 of the Workers’ Compensation Act
1956:

15 “(d) A Judge of the Maori Land Court appointed
under section 16 of the Maori Affairs Act 1953:

“(e) A Judge of the District Court appointed under
section 5 or section 5A of the District Courts Act
1947,—

20 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 of this Act has applied and who has
ceased to be a Judge:

25 “ ‘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,—

30 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 11 of the Judicature Act 1908:

35 “(b) A Judge of the Labour Court appointed under
section 291 of the Labour Relations Act 1987:

“(c) A Judge of the Compensation Court appointed
under section 43 of the Workers’ Compensation Act
1956:

40 “(d) A Judge of the Maori Land Court appointed
under section 16A of the Maori Affairs Act 1953:

“(e) A Judge of the District Court appointed under
section 10 (or section 10A) of the District Courts Act
1947.

“81B. Application of this Part to Judges—Subject to section 81b of this Act, this Part of this Act shall apply to all Judges appointed on or after the 1st day of April 1988.

“81C. Application of this Part to persons to whom Part IV applies—(1) Subject to subsection (2) of this section, this Part of this Act shall apply to all persons to whom Part IV of this Act applied on the 31st day of March 1988 and who were, on that date, in office.

“**(2)** Any person referred to in subsection (1) of this section may elect, by notice in writing delivered to the Superintendent before the **1st day of July 1989**, to remain a contributor under Part IV of this Act.

“**(3)** Every such election shall be irrevocable.

“**(4)** Where any such election is made, this Part of this Act shall not apply and shall be deemed never to have applied to that person.

“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 Superintendent within 3 months after that appointment, that this Part of this Act shall not apply to that person.

“**(2)** Every such election shall be irrevocable.

“**(3)** Where any such election is made, this Part of this Act shall not apply and shall be deemed never to have applied to that person.

“81E. Application of this Part to Solicitor-General—(1) Subject to subsections (2) to (5) of this section, this Part of this Act 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 the 31st day of March 1988 may elect, by notice in writing delivered to the Superintendent before the **1st day of July 1989**, to remain a contributor under Part IIA of this Act.

“**(3)** Any person who is appointed to the office of Solicitor-General and who is a contributor under Part IIA of this Act may elect, by notice in writing delivered to the Superintendent within 3 months after that appointment, to remain a contributor under Part IIA of this Act.

“**(4)** Every election under subsection (2) or subsection (3) of this section shall be irrevocable.

“(5) Where any such election is made, this Part of this Act shall not apply and shall be deemed never to have applied to that person.

“Contributions

5 “81F. **Contributions**—(1) A contribution at the rate of 8 percent shall be deducted from the salary payable to any Judge in respect of any period after the 31st day of March 1988.

“(2) The contribution shall be deducted as the salary becomes payable from time to time, and shall be paid into a
10 special account within the Government Superannuation Fund to be called the Judges Superannuation Account.

“(3) Notwithstanding the provisions of **subsection (1)** of this section, where the judicial service completed by a Judge exceeds 16 years, no further contributions shall be deducted
15 from his or her salary in respect of any period after the 31st day of March 1988 or after such service has been completed, whichever is the later.

“81G. **Service as temporary Judge**—(1) Where any person is appointed as a temporary Judge and that person was,
20 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) of this Act, 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)** of this section applies to any person, the provisions of this Part of this Act 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.

30 “(3) Where any person to whom **subsection (1)** of this section 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
35 service were service as a Judge.

“(4) Every such election shall be irrevocable, and shall be delivered to the Superintendent within 3 months after the person is appointed as a Judge.

40 “(5) Where any such election is made, the provisions of this Part of this Act 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.

“Retiring Allowances

“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 of this Act.

“81I. Computation of retiring allowance—(1) Subject to subsections (2) and (3) of this section, the retiring allowance of a Judge shall be computed so that—

- “(a) For each year of judicial service, the Judge shall be entitled to receive one twenty-fourth part of his or her salary at the date of retirement or resignation; and
- “(b) For each part of a year of judicial service, the Judge shall be entitled to receive a proportionate part of that fraction of that salary.

(2) In no case shall the retiring allowance computed under this section exceed two-thirds of the Judge’s salary at the date of his or her retirement or resignation.

(3) Where a Judge is under the age of 55 years at the date on which the retiring allowance is first to be paid, the fraction of one twenty-fourth shall be reduced by one nine-thousandth in respect of every month or part of a month after that date during which the Judge is under that age.

“81J. Minimum retiring allowance for Judge who resigns on grounds of incapacity—Notwithstanding section 81I of this Act, the retiring allowance of every Judge to whom section 81H (c) of this Act applies shall be not less than 50 percent of his or her salary at the date of his or her resignation.

“Death Benefits

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“81K. Minimum annuity payable to eligible spouse of deceased Judge—(1) This section applies to a spouse—

- “(a) Who is the spouse of a Judge who has died; and

5 “(b) Who last became the spouse 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) of this Act, and who elects to receive an annuity.

10 “(2) Notwithstanding anything in section 81L or section 81M (1) of this Act, but subject to subsection (3) of this section, the minimum annuity payable to a spouse to whom this section applies shall be 25 percent of the salary payable to the Judge at the date of the Judge’s retirement or death, whichever first occurs.

15 “(3) The minimum annuity referred to in subsection (2) of this section shall be reduced—

“ (a) By the same proportion as that which the spouse elects to surrender under section 81L (1) (b) of this Act; and

20 “ (b) In the case of the spouse of a Judge who has made an election under section 91 of this Act before his or her death, by the same proportion as that which the Judge elected to surrender under that election.

25 “81L. **Benefits where Judge dies while in office and leaves spouse**—(1) Subject to subsection (2) of this section, where any Judge dies while in office and leaves a spouse, there shall be paid to the spouse, at the election of the spouse,—

“ (a) A lump sum being—

30 “ (i) One 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

35 “ (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) of this Act—

whichever is the greater, and the spouse shall have no further claim against the Judges Superannuation Account; or

40 “ (b) Both—

“ (i) A lump sum, being not more than 80 percent of the maximum sum that the Judge could have elected to receive under section 91 of this Act had the Judge resigned from office under section 81H (c) of

this Act on the date of his or her death and had the Judge been entitled to make an election under section 91 of this Act 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)** of this Act 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 of this Act for the purpose of providing a lump sum equal to that payable under **subparagraph (i)** of this paragraph. 5 10

“(2) Where a Judge dies while in office after making an election under section 91 of this Act and leaves a spouse,— 15

“(a) **Subsection (1) (a)** of this section shall not apply; and

“(b) Any lump sum payable under **subsection (1) (b) (i)** of this section shall be reduced by such amount as the Judge elected to receive under section 91 of this Act. 20

“(3) Every election under **subsection (1)** of this section shall be made in writing delivered to the Superintendent, 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. 25

“(4) The entitlement of any spouse to any lump sum or annuity under this section shall not be affected by any change in the marital status of that spouse.

“(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. 30

“**81M. Benefits where Judge dies after becoming entitled to retiring allowance and leaves spouse—**

(1) Where any Judge dies after becoming entitled to a retiring allowance and leaves a spouse who last became the spouse of the Judge before the Judge became entitled to the retiring allowance, there shall be paid to the spouse, at the election of the spouse,— 35

“(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)** of this Act 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 40

“(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.

5 “(2) Where any Judge dies after becoming entitled to a retiring allowance and leaves a spouse who last became the spouse of the Judge after the Judge became entitled to a retiring allowance, there shall be paid to the spouse, at the election of the spouse,—

10 “(a) The amount that the Judge would have been entitled to receive if the Judge had made an election under section 81P(1) (a) of this Act 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

15 “(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—

20 “(i) Ten percent of that allowance where the Judge dies less than 2 years after the spouse last became his or her spouse:

“ (ii) Twenty percent of that allowance where the Judge dies 2 or more years but less than 3 years after the spouse last became his or her spouse:

25 “ (iii) Thirty percent of that allowance where the Judge dies 3 or more years but less than 4 years after the spouse last became his or her spouse:

30 “ (iv) Forty percent of that allowance where the Judge dies 4 or more years but less than 5 years after the spouse last became his or her spouse:

“ (v) Fifty percent of that allowance where the Judge dies 5 or more years after the spouse last became his or her spouse.

35 “(3) Every election under subsection (1) or subsection (2) of this section shall be made in writing delivered to the Superintendent, 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.

40 “(4) The entitlement of any spouse to any annuity under this section shall not be affected by any change in the marital status of that spouse.

“81N. Benefit where Judge dies without leaving spouse—(1) Where any Judge dies and does not leave a spouse, 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 5 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: 10

“(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)** of this Act on the date from which the first payment of the retiring 15 allowance was payable, less any amounts received by him or her from the Judges Superannuation Account.

“(2) Any money payable under **subsection (1)** of this section to the personal representatives of a deceased Judge may, if no 20 grant of probate or of letters of administration is obtained within 3 months after the death of the Judge, be paid to the Public Trustee in trust for the persons beneficially entitled to that money.

“81O. Children’s allowance—(1) Where any Judge dies and 25 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)** of this section until the child attains the age of 16 years.

“(2) Where a child of a deceased Judge has attained the age 30 of 16 years and would be entitled to an allowance under **subsection (1)** of this section if that child had not attained that age, the Board may grant or continue an allowance to that child at such rate as the Board may determine, not exceeding the rate calculated under **subsection (6)** of this section,— 35

“(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 40 period as the Board 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 Board, be—

- 5 “(a) Paid to the child directly; or
“(b) Expended by the Board for the benefit of the child; or
“(c) Paid to the Public Trustee or any other person to be expended on behalf of the child in such manner as the Public Trustee or that other person thinks fit.

10 “(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 Board.

“(6) The rate of the allowance payable each financial year to or on behalf of any child under this section shall be—

15
$$\$1,000 \times \frac{A}{B}$$

where—

20 A is the all groups index number of the New Zealand Consumer Price Index for the December quarter preceding the financial year in respect of which the allowance is payable:

B is the all groups index number of the Consumer Price Index for the December quarter in the year 1982.

25 “(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.

“Benefits on Ceasing Service

30 **“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—

35 “(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 the 1st day of May 1985 under this Part or Part IV of this Act, by 0.25 percent for every month beginning on or after the 1st day of May 1985 during which the Judge was a contributor under this Part or Part IV of this Act:

40 “(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 of this Act) paid to any superannuation scheme nominated by him or her that is approved by the Board and is approved under the Superannuation Schemes Act 1976 and classified under that Act as an employee pension superannuation scheme or a personal pension superannuation scheme: 5

“(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 Board may allow, to leave his or her contributions in the Judges Superannuation Account on the basis that— 10

“(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 15

“(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. 20

“(2) Every election under subsection (1) of this section may, subject to subsection (3) of this section, be revoked, and the Judge may thereupon make an election under any other paragraph of that subsection. 25

“(3) Every election under subsection (1) of this section shall be in writing delivered to the Superintendent, and shall be irrevocable once any payment has been accepted from the Judges Superannuation Account pursuant to the election. 30

“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) of this Act 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,— 35

“(a) If the Judge leaves a spouse, sections 81l and 81o of this Act shall not apply, and there shall be paid to the spouse, at the election of the spouse,— 40

“(i) A refund of the Judge’s contributions to the Judges Superannuation Account increased, in

5 respect of contributions paid in respect of any period after the 1st day of May 1985 under this Part or Part IV of this Act, by 0.25 percent for every month beginning on or after the 1st day of May 1985 between the date on which the Judge became a contributor under this Part or Part IV of this Act and the date of the Judge's death; or

10 “(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 of this Act on the date of his or her death—

15 and the entitlement of the spouse to the refund or annuity shall not be affected by any change in the marital status of that spouse:

20 “(b) If the Judge dies without leaving a spouse, sections 81N and 81O of this Act 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
25 contributions paid in respect of any period after the 1st day of May 1985 under this Part or Part IV of this Act, by 0.25 percent for every month beginning on or after the 1st day of May 1985 between the date on which the Judge became a contributor
30 under this Part or Part IV of this Act and the date of his or her death.

35 “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) of this Act, 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
40 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) of this Act 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.

"81s. Calculation of transfer value—For the purposes of section 81P(1)(b) of this Act, the transfer value of a Judge's contributions shall be— 5

"(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) of this Act, increased by 10 percent of that amount for every complete year of his or her judicial service in excess of 10 years, and an appropriate portion of 10 percent for any part of a year of such service; or 10

"(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) of this Act— 15

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.

"81t. Calculation of retiring allowance payable to Judge who has made election under section 81P(1)(c)— 20
For the purposes of determining the retiring allowance payable to a person who has made an election under section 81P(1)(c) of this Act to receive a retiring allowance, the retiring allowance shall be calculated under section 81I of this Act, except that— 25

"(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 all groups index number of the New Zealand Consumer 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: 30 35

"(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.

"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 of this Act, the amount of the refund shall include any amount payable to or in respect of 40

the contributor under section 35 (1) of the Government Superannuation Fund Amendment Act 1976.

New

“Minimum Payments in Respect of Certain Judges

5 **“81UA. Certain Judges or surviving spouses to be entitled to minimum payments—**Notwithstanding this Part of this Act, no retiring allowance or annuity payable under this Part of this Act to or in respect of a Judge who was contributing under Part V of this Act on the 31st day of December 1980
10 shall be any less than the allowance or annuity that would have been payable to that person had this Part of this Act not been passed, and, in the case of a Judge who retires after having attained the age of 68 years, that Judge is hereby deemed to have completed as much judicial service as he would have
15 completed had he retired at 72 years of age.

“Subsidy

“81v. **Provision for payments—**(1) All retiring allowances, annuities, other allowances, and payments that are payable under this Part of this Act shall be paid out of the Judges
20 Superannuation Account.

“ (2) Where in any year the money in the Judges Superannuation Account is insufficient to meet the payments required by subsection (1) of this section, the deficiency shall be met by a payment from the Consolidated Account without
25 further appropriation than this section.

“PART VB

“SUPERANNUATION OF MASTERS

“81w. **Interpretation—**In this Part of this Act, unless the context otherwise requires,—

30 “ ‘Judge’ has the same meaning as in Part VA of this Act:
“ ‘Master’ means a Master of the High Court appointed under section 26c of the Judicature Act 1908.

“81x. **Masters may elect to contribute under Part VA—**
35 (1) Subject to this section, any person who is appointed as a Master may elect to pay contributions in respect of that person’s service as a Master as if that service were service as a Judge.

“(2) No person shall be entitled to make an election under subsection (1) of this section who has made an election under section 81v (1) or section 81za (1) of this Act.

“(3) Every election under subsection (1) of this section shall be irrevocable, and shall be delivered to the Superintendent within 5 3 months after the person is appointed as a Master, or before the 1st day of July 1989, whichever is the later.

“(4) Where any person makes an election under subsection (1) of this section, the provisions of Part VA of this Act shall apply to that person as if that person had been appointed as a Judge on 10 the date on which that person was appointed as a Master, and the contributions payable by that person, and the benefits payable in respect of those contributions, shall be calculated accordingly.

“81v. **Judges appointed as Masters may elect to** 15
continue to contribute under Part VA—(1) Subject to this section, where any person—

“(a) Is appointed as a Master; and

“(b) Was, immediately before that appointment, holding 20 office as a Judge,—

that person may elect to pay contributions in respect of that person’s service as a Master as if that service were service as a Judge.

“(2) Every election under subsection (1) of this section shall be irrevocable, and shall be delivered to the Superintendent within 25 3 months after the person is appointed as a Master.

“(3) Where any person makes an election under subsection (1) of this section, the provisions of Part VA of this Act shall apply to that person as if that person had received a further 30 appointment as a Judge on the date on which that person was appointed as a Master, and the contributions payable by that person, and the benefits payable in respect of those contributions, shall be calculated accordingly.

“81z. **Part-time Masters**—(1) Notwithstanding anything in this Act, where any Master to whom section 81x (4) or section 35 81v (3) of this Act applies acts as a Master on a part-time basis at any time during that Master’s period of service as a Master, every retiring allowance, annuity, other allowance, or payment (other than any payment under section 91 or section 91A or section 91B of this Act, or a refund of that Master’s 40 contributions under this Act and any interest payable on those contributions) payable to any person by reason of that Master’s contributions under this Act shall be reduced by the proportion by which the total amount paid to that Master by way of salary

during that Master's period of service is less than the total amount that would have been paid by way of salary to a Master who had acted on a full-time basis during that same period.

5 “(2) Subsection (1) of this section 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) of this section shall apply in respect of any allowance payable to a child under section 81o of this Act.

10 “(3) For the purposes of determining any retiring allowance, annuity, other allowance, or payment that would, apart from subsection (1) of this section, be payable to any person by reason of a Master'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
15 purposes of section 81l and section 81l (1) (a) (i) of this Act, where any Master to whom section 81x (4) or section 81v (3) of this Act applies was, at the time of the resignation, retirement, or death of that Master, acting as a Master on a part-time basis, the retiring allowance, annuity, other allowance, or payment shall
20 be calculated as if the annual salary of that Master at the date of that Master's resignation, retirement, or death, were the annual salary payable by law to a Master who, at that date, had at all times acted as a Master on a full-time basis.

25 “(4) Subject to subsection (1) of this section, in determining, for the purposes of Part VA of this Act, the period of service of any Master, any period of service during which a Master has acted as a Master on a part-time basis shall be deemed to be service on a full-time basis.

30 “81ZA. **Masters may elect to continue to contribute under Parts II, II A, III, or III A**—(1) Notwithstanding anything in this Act but subject to this section, any person who—

“(a) Is appointed as a Master; and

35 “(b) Was, immediately before that appointment, a contributor under Part II or Part II A or Part III or Part III A of this Act,—

may elect to continue to contribute under Part II or Part II A or Part III or Part III A of this Act, as the case may be, while that person continues to hold office as a Master.

40 “(2) No person shall be entitled to make an election under subsection (1) of this section who has made an election under section 81x (1) of this Act.

“(3) Every election under **subsection (1)** of this section shall be irrevocable, and shall be delivered to the Superintendent within 3 months after that person is appointed as a Master.

“(4) Where any person makes an election under **subsection (1)** of this section, that person shall be deemed, for the purposes of Part II or Part IIA or Part III or Part IIIA of this Act, as the case may require, to be employed in the Government service so long as that person continues to hold office as a Master, and Part II or Part IIA or Part III or Part IIIA of this Act, as the case may require, shall continue to apply to that person in all respects as if that person’s service as a Master were Government service.

“(5) For the purposes of applying Part II or Part IIA or Part III or Part IIIA of this Act, in accordance with **subsection (4)** of this section, to a person who holds office as a Master, and is a contributor to the Fund, the term “controlling authority” in relation to any such person, means the Secretary for Justice.

“**81ZB. Master deemed to have retired on expiration of term of appointment**—For the purposes of applying this Act to a person who holds office as a Master and is a contributor under this Act, where any Master vacates office by reason of that Master’s term of appointment having expired, that Master shall, unless that Master is reappointed as a Master or is appointed as a Judge, be deemed to have retired on the date on which that term of appointment expired.”

5. Consequential amendments—(1) The principal Act is hereby consequentially amended in the manner indicated in **Part I** of the **First Schedule** to this Act.

(2) The Government Superannuation Fund Amendment Act 1969 is hereby consequentially amended in the manner indicated in **Part II** of the **First Schedule** to this Act.

6. Repeals—The enactments specified in the **Second Schedule** to this Act are hereby repealed.

7. Transitional provisions—(1) Where, in respect of any period after the 31st day of March 1988, a contribution at a rate of less than 8 percent has been deducted from the salary of any Judge to whom **Part VA** of the principal Act (as inserted by **section 4** of this Act) applies, that Judge shall pay to the Judges Superannuation Account, before the **1st day of 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 percent of his or her salary.

5 (2) Where the judicial service completed by any Judge exceeds 16 years, any Judge to whom **Part VA** of the principal Act (as inserted by **section 4** of this Act) applies shall be entitled to receive from the Judges Superannuation Account, before the **1st day of August 1989**, a refund of the amount of contributions deducted from his or her salary in respect of any period after 10 the 31st day of March 1988 or after such service has been completed, whichever is the later.

(3) Any amount payable under **subsection (1)** or **subsection (2)** of this section shall be paid without interest.

15 **8. Savings**—Notwithstanding the repeal of Part V of the principal Act by **section 3** of this Act, 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.

SCHEDULES

FIRST SCHEDULE

Section 5

CONSEQUENTIAL AMENDMENTS

PART I

CONSEQUENTIAL AMENDMENTS TO PRINCIPAL ACT

| Section Affected | Amendment |
|---------------------|--|
| Section 88ZA (2) .. | By inserting, after the expression "section 74M", the expression "and section 81v". |
| Section 91 (1) .. | By omitting from paragraph (a) (as substituted by section 3 of the Government Superannuation Fund Amendment Act 1987) the expression "Part V", and substituting the expression "Part VA". |
| Section 91 (6) .. | By inserting, after the expression "section 61s (1) (d)", the expression "or section 81P (1) (e)". |
| Section 91A (2) .. | By omitting from paragraph (a) the expression "Part V", and substituting the expression "Part VA". |
| Section 91B (8) .. | By omitting the expression "sections 45, 74J, and 79", and substituting the expression "sections 45, 74J, and 81K". |
| Section 91B (10) .. | By inserting, after the expression "section 61Q", the expression "or section 81o". |
| Section 92b .. | By inserting, after the expression "section 71k (3)" (as inserted by section 19 (2) of the Government Superannuation Fund Amendment Act 1988), the expression "or section 81P (1) (b)". |
| Section 92G (2) .. | By inserting in paragraph (a) (as substituted by section 20 of the Government Superannuation Fund Amendment Act 1988), after the expression "section 61s (1)", the expression "or paragraph (a) of section 81P (1)". |
| Section 92H (2) .. | By inserting, after the expression "section 61Q", the expression "or section 81o". |

PART II
CONSEQUENTIAL AMENDMENTS TO GOVERNMENT SUPERANNUATION FUND
AMENDMENT ACT 1969

| Part of Act Affected | Amendment |
|----------------------|--|
| Second Schedule .. | By inserting in clause 3 (b), after the expression "Part IIIA," the expression "Part IV, Part VA." |
| Third Schedule .. | By omitting from clause 4 (as substituted by section 2 of the Government Superannuation Fund Amendment Act 1988) the expression "Part IVA, Part V", and substituting the expression "Part VA". |

Section 6

SECOND SCHEDULE

ENACTMENTS REPEALED

- 1955, No. 103—The Finance Act (No. 2) 1955. (R.S. Vol. 21, p. 419.)
 1957, No. 16—The Government Superannuation Fund Amendment Act 1957: Section 5. (R.S. Vol. 21, p. 420.)
 1964, No. 125—The Government Superannuation Fund Amendment Act 1964: Sections 10 to 13, 14 (3), and 15. (R.S. Vol. 21, p. 437.)
 1968, No. 109—The Government Superannuation Fund Amendment Act 1968: Section 3. (R.S. Vol. 21, p. 440.)
 1970, No. 116—The Government Superannuation Fund Amendment Act 1970: Section 6 (3) to (6). (R.S. Vol. 21, p. 453.)
 1976, No. 30—The Government Superannuation Fund Amendment Act 1976: Section 30. (R.S. Vol. 21, p. 465.)
 1979, No. 46—The Government Superannuation Fund Amendment Act 1979: Sections 16 to 18. (R.S. Vol. 21, p. 477.)
 1980, No. 163—The Government Superannuation Fund Amendment Act 1980: Sections 3 and 4. (R.S. Vol. 21, p. 483.)
 1986, No. 132—The Government Superannuation Fund Amendment Act 1986: Section 20. (R.S. Vol. 21, p. 492.)