



THE SUPERANNUATION SCHEMES (FEES) REGULATIONS 1991

CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 30th day of September 1991

Present:

THE RIGHT HON. J. B. BOLGER PRESIDING IN COUNCIL

PURSUANT to section 30 of the Superannuation Schemes Act 1989, Her Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. Title and commencement—(1) These regulations may be cited as the Superannuation Schemes (Fees) Regulations 1991.

(2) These regulations shall come into force on the 28th day after the date of their notification in the *Gazette*.

2. Interpretation—In these regulations, “the Act” means the Superannuation Schemes Act 1989.

3. Fees—There shall be paid to the Government Actuary, for each matter specified in the Schedule to these regulations, the fee specified for it in that Schedule, or, as the case may be, the appropriate fee calculated in accordance with the rate prescribed in that Schedule.

4. Goods and services tax included—The fees prescribed by, or to be calculated in accordance with, these regulations are inclusive of goods and services tax under the Goods and Services Tax Act 1985.

5. Revocation—The Superannuation Schemes (Fees) Regulations 1990* are hereby consequentially revoked.

*S.R. 1990/271

Reg. 3

SCHEDULE

FEES PAYABLE TO GOVERNMENT ACTUARY
PART I

Fees Payable in Respect of Registered Superannuation Schemes

	\$
1. On application to register a superannuation scheme under section 3 or section 4 of the Act	75
2. For lodging an amendment to a trust deed under section 12 (2) of the Act	60
3. For filing an annual report under section 14 (3) of the Act	100
Plus, where the annual report is filed more than 6 months after the end of the financial year, an additional fee, for each complete month in excess of 6 months, of	12
4. For filing an actuarial examination report under section 15 (3) of the Act	100
Plus, where the report is filed more than 9 months after the date as at which the financial position of the scheme was examined, an additional fee, for each complete month in excess of 9 months, of	12
5. On application under section 19 (2) of the Act for cancellation of registration, for each half-hour spent by the Government Actuary considering the application	75
6. For filing under section 21 (1) (d) (i) of the Act the final accounts of a scheme that is wound up	60
7. For requesting consent to the reversion of assets to an employer in accordance with section 22 of the Act, for each half-hour spent by the Government Actuary considering the request	75
8. For requesting the confirmation of the Government Actuary as required by section 47 of the Act, for each half-hour spent by the Government Actuary considering the request	75

SCHEDULE—*continued*

FEES PAYABLE TO GOVERNMENT ACTUARY—*continued*

PART II

Fees Payable in Respect of Miscellaneous Matters

	\$
1. On application for approval of an arrangement to transfer the superannuation business of life offices under Part VI of the Act, for each half-hour spent by the Government Actuary considering the application	100
2. On application to classify a superannuation scheme as a qualifying superannuation scheme under section 204Q of the Income Tax Act 1976	50

ELIZABETH WILKINS,
Acting for Clerk of the Executive Council.

EXPLANATORY NOTE

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations prescribe fees payable under the Superannuation Schemes Act 1989. All of the fees are inclusive of goods and services tax.

The regulations replace the Superannuation Schemes (Fees) Regulations 1990. The only difference between those regulations and the new regulations is that additional fees of \$12 per month are prescribed in respect of each month during which an annual report or actuarial examination report is late in being filed with the Government Actuary.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 3 October 1991.
These regulations are administered in the Treasury.