

payable to the holder of any preference share an amount which bears the same proportion to the amount of that tax as the amount paid out of the taxable profit on which the tax was assessed, as dividends on that share, bears to that taxable profit, and may retain the amount so deducted for its own use :

Provided that, for the purpose of calculating that proportion, the amount to be taken into account as the amount of dividends paid—

- (a) shall not include so much of any dividend paid to the holder of any participating preference share as represents a distribution made in excess of the fixed rate applicable to the share ; and
- (b) shall be deemed to include any amount deducted or to be deducted in pursuance of this section.

“(2.) For the purposes of this section, where a dividend on any share is paid out of profits which include the whole or part of the taxable profit, and the resolution declaring the dividend does not specify that any ascertained part of the dividend is to be payable out of the taxable profit, so much of the dividend as bears the same proportion to the whole dividend as the taxable profit included in those profits bears to the whole of those profits shall be deemed to be paid out of the taxable profit.”

10. Section thirty-eight of the Principal Act is repealed.

Repeal of
sec. 38.

11. The amendments effected by sections three and seven of this Act shall apply to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and forty-two and all subsequent financial years.

Application
of Act.

SUPERANNUATION.

No. 53 of 1942.

An Act to amend the *Superannuation Act* 1922-1937, and for other purposes.

[Assented to 6th October, 1942.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

- 1.—(1.) This Act may be cited as the *Superannuation Act* 1942.
- (2.) The *Superannuation Act* 1922-1937* is in this Act referred to as the Principal Act.
- (3.) The Principal Act, as amended by this Act, may be cited as the *Superannuation Act* 1922-1942.

Short title
and citation.

* Act No. 33, 1922 ; as amended by No. 45, 1924 ; No. 22, 1930 ; No. 10, 1931 ; No. 45, 1934 ; and No. 28, 1937.

Commencement. **2.** This Act shall commence on a date to be fixed by Proclamation.

Definitions.

3. Section four of the Principal Act is amended—

(a) by inserting in sub-section (1.), after the definition of "Actuary", the following definitions:—

" 'Approved authority' means the Australian Broadcasting Commission, the Canberra Community Hospital Board and the Council of the Canberra University College, and includes such other Commonwealth authorities as are specified by the regulations to be approved authorities for the purposes of this Act;";

(b) by omitting from the definition of "Children" in sub-section (1.) the words "or by a pensioner who has been a contributor";

(c) by inserting in the definition of "Service" in sub-section (1.), after the word "Commonwealth" (first occurring), the words "or an approved authority";

(d) by inserting in sub-section (1.), after the definition of "Service", the following definition:—

" 'The actuarial member of the Board' means any member of the Board who is an actuary;"; and

(e) by adding at the end thereof the following sub-sections:—

"(4.) Where a person is the holder for a term of years of a statutory office under the Commonwealth (whether his appointment was made before or is made after the commencement of this sub-section) and, by the terms of his appointment, he is required to give the whole of his time to the duties of his office, the Treasurer may, by notice published in the *Gazette*, direct that that person shall be deemed to be an employee within the meaning of this section, and that person shall be deemed to be such an employee as from the date of the publication of the notice.

"(5.) Where—

(a) a person employed by the Commonwealth otherwise than in a permanent capacity is by the terms of his employment required to give his whole time to the duties of his employment;

(b) that person has had not less than five years' continuous service; and

(c) the prescribed officer or, on appeal from the prescribed officer, the Treasurer, certifies that that person's employment is likely to be continued for an indefinite period,

the Treasurer may, by notice published in the *Gazette*, direct that that person shall be deemed to be an employee within the meaning of this section, and that person shall be deemed to be such an employee as from the date of the publication of the notice.

“(6.) Where any person employed by an approved authority is required by the terms of his employment to give the whole of his time to the duties of his office, and the approved authority certifies that the person’s employment is likely to be continued for an indefinite period, the Minister administering the Act under which the authority is constituted may, on the recommendation of the approved authority, by notice published in the *Gazette*, direct that the person shall be deemed to be an employee within the meaning of this section, and that person shall be deemed to be such an employee as from the date of the publication of the notice.”

4. Section four B of the Principal Act is amended by adding at the end thereof the words “, or to a person in respect of whom a notice is published in pursuance of sub-section (4.) of section four of this Act and whose appointment to the statutory office was made before the commencement of the *Superannuation Act 1942* :

Medical examination of employees.

Provided further that this section shall not apply to a person who, at the commencement of the *Superannuation Act 1942*, was employed by an approved authority and in respect of whom an approved authority has notified the Board that the authority accepts full liability for the payment of pensions and benefits under this Act on his retirement, within three years after the date on which he commences to contribute to the fund, on the ground of invalidity or of physical or mental incapacity to perform his duties, or on his death within that period.”

5. Section twelve of the Principal Act is amended—

- (a) by inserting in sub-section (1A.), after the words “ conferred by”, the words “ sub-section (4.), (5.) or (6.) of section four of this Act,”;
- (b) by omitting from that sub-section the words “ appointed under one of those Acts ” and inserting in their stead the words “ or person ”;
- (c) by inserting in that sub-section, after the word “ officer ” (second occurring), the words “ or person ”;
- (d) by omitting from paragraph (a) of sub-section (2.) the words “ employed in the Service ” and inserting in their stead the words “ an employee ”;
- (e) by omitting from paragraph (a) of sub-section (2A.) the words “ employed in the Service ” and inserting in their stead the words “ an employee ”;
- (f) by omitting from sub-section (2B.) the words “ for which he has elected to contribute ”; and

Commencement and cessation of contributions.

(g) by omitting from sub-section (2c.) all the words from and including the words "the actuarial equivalent" and inserting in their stead the words "such amount as the Board considers necessary to enable a pension to be paid to him on retirement equal to the pension which would have been paid to him if he had retired at such later age (not exceeding the age of sixty-five years) as the Board approves."

Scale of
units of
pension.

6. Section thirteen of the Principal Act is amended—

(a) by omitting sub-section (2.) and inserting in its stead the following sub-section:—

"(2.) Notwithstanding anything contained in the last preceding sub-section—

(a) an employee over the age of thirty years, and an employee who was a contributor at the commencement of the *Superannuation Act* 1942, whose salary does not exceed Two hundred and eight pounds per annum may elect to contribute for additional units or half units to make up a total number of two and a half, three or four units; and

(b) where an employee under the age of thirty years whose salary does not exceed Two hundred and eight pounds per annum becomes a contributor after the commencement of the *Superannuation Act* 1942, he shall contribute for not less than four units."

(b) by omitting from sub-section (3.) the words "enters the service after the commencement of this Act, and at the time of such entry" and inserting in their stead the words "becomes a contributor after the commencement of this Act, and at the time of becoming a contributor"; and

(c) by omitting sub-section (4.) and inserting in its stead the following sub-sections:—

"(4.) If the salary of a contributor is increased and, by reason of that increase, falls within a salary-group in column one of the scale contained in sub-section (1.) of this section higher than the salary-group in which it fell prior to the increase, the following provisions shall apply:—

(a) If the contributor has attained the age of forty years and is contributing for the number of units corresponding to the salary-group in which his salary fell immediately prior to the increase, he shall increase the amount of his contribution to such a sum as will provide units of pension to the number specified in column two of the scale contained in sub-section (1.) of this section opposite to the salary group within

which his increased salary falls, unless he elects, not later than six months after the first payment of the increased salary—

- (i) not to increase the amount of his contribution ; or
 - (ii) to increase the amount of his contribution, but to such a sum as will provide a number of units less than the number so specified.
- (b) If the contributor has attained the age of forty years and is not contributing for the number of units corresponding to the salary-group in which his salary fell immediately prior to the increase, he shall increase the amount of his contribution so as to add to the number of units for which he is contributing the maximum number of additional units for which he could have contributed if he had been a contributor to whom paragraph (a) of this sub-section applies, unless he elects, not later than six months after the first payment of the increased salary—
- (i) not to increase the amount of his contribution ; or
 - (ii) to increase the amount of his contribution, but so as to add less than that maximum number of additional units.
- (c) If the contributor is a contributor to whom the last preceding paragraph applies and he does not elect under sub-paragraph (i) or (ii) of that paragraph, he may elect to increase the amount of his contribution to an amount which will provide units of pension not exceeding the number specified in column two of the scale contained in sub-section (1.) of this section opposite to the salary-group within which his increased salary falls :
- Provided that the election shall not have effect unless, within the prescribed time, he satisfies the Board that he is not suffering from any physical or mental defect likely to render him incapable of performing his duties before attaining the maximum age for retirement.
- (d) In all other cases, the contributor shall increase the amount of his contribution to such a sum as will provide units of pension to the number specified in column two of the scale contained in sub-section (1.) of this section opposite to the salary-group within which his increased salary falls:

“(4A.) Any increased contribution payable in pursuance of paragraph (a), (b) or (d) of the last preceding sub-section shall be payable as from the date upon which payment of salary at the increased rate is approved or from the date upon which salary at the increased rate becomes payable, whichever is the later; and any increased contribution payable in pursuance of paragraph (c) of the last preceding sub-section shall be payable as from the date of the election :

Provided that, where the date from which any increased contribution is payable is not a pay-day, the increased contribution shall be payable as from the next following pay-day.”

Election to contribute for full pension at sixty years of age.

7. Section sixteen A of the Principal Act is amended—

(a) by omitting sub-section (1.) and inserting in its stead the following sub-section :—

“(1.) A contributor who is less than sixty years of age, and to whom Part IVA. of this Act does not apply, may, at any time, elect to contribute at such rates based on a retiring age of sixty years as are applicable.” ;

(b) by omitting from sub-section (2.) the words “ specified in the Third or Fourth Schedule to this Act ” and inserting in their stead the words “ based on a retiring age of sixty years ” ;

(c) by omitting from sub-section (2.) all the words from and including the words “ in the Third or Fourth Schedule for the age of thirty ” and inserting in their stead the words “ for the age of thirty years based on a retiring age of sixty years, and, in respect of other units, shall be at the rate appropriate to his age at the date on which he elects under this section based upon a retiring age of sixty years ” ; and

(d) by omitting sub-section (6.) and inserting in its stead the following sub-section :—

“(6.) The Board shall make such adjustment of contributions as, in its opinion, is necessary by reason of the election of a contributor to contribute at rates based on a retiring age of sixty years.”

8. Section seventeen of the Principal Act is repealed and the following section inserted in its stead :—

“17. The tables of contributions set out in Schedules I., II., III. and IV. to this Act shall continue to apply to contributions the obligation to make which existed at the commencement of the *Superannuation Act 1942* and the tables of contributions set out in Schedules V., VI., VII. and VIII. to this Act shall apply to contributions the obligation to make which comes into existence after the commencement of the *Superannuation Act 1942*.”

Tables of contributions in Schedules.

9. Section twenty-five of the Principal Act is amended by omitting the words "in the service" (wherever occurring) and inserting in their stead the words "an employee".

Retrenchment
and discharge.

10. Section twenty-seven of the Principal Act is amended by inserting after the word "pension" the words ", or being so entitled elects not to do so,".

Resignation.

11. Section thirty of the Principal Act is repealed and the following section inserted in its stead :—

"30.—(1.) Where a contributor is retired on the ground of invalidity or physical or mental incapacity to perform his duties, he shall—

Retirement
through
invalidity—
amount of
pension.

- (a) if the invalidity or incapacity is not due to wilful action on his part for the purpose of obtaining pension—be entitled to the full pension for which he was contributing at the time of his retirement; and
- (b) if the invalidity or incapacity is due to wilful action on his part for the purpose of obtaining pension—be entitled to a refund of the contributions paid by him to the fund :

Provided that, where a female contributor who has been retired on the ground of invalidity or physical or mental incapacity to perform her duties, is married after retirement and becomes restored to health, the Board may cancel the pension and thereupon it shall cease to be payable :

Provided further that, in the event of a recurrence of the infirmity which was the cause of her retirement, she shall, if she married before the commencement of the *Superannuation Act 1942*, be entitled to pension at a rate not less than the rate of the pension payable to her on retirement.

"(2.) Where a person—

- (a) appointed prior to the commencement of the *Superannuation Act 1937* as an officer under section twenty-one of the *Australian Soldiers' Repatriation Act 1920*, section fifteen of the *War Service Homes Act 1918*, section fourteen A of the *Science and Industry Research Act 1920-1926*, or section nine of the *High Commissioner Act 1909*; or
- (b) in respect of whom a notice is published in pursuance of sub-section (4.) of section four of this Act and whose appointment to the statutory office was made prior to the commencement of the *Superannuation Act 1942*,

becomes a contributor and, within seven years after becoming a contributor, is retired on the ground of invalidity or physical or mental incapacity to perform his duties or dies, any pension payable under this Act shall be paid from the fund and the Commonwealth shall pay to the fund the amount of pension so paid.

"(3.) Where a person referred to in the second proviso to section four B of this Act retires, within three years after the date on which he commenced to contribute to the fund, on the ground of invalidity or of physical or mental incapacity to perform his duties, or dies within that period—

- (a) any pension payable under this Act shall be paid from the fund;
- (b) the Commonwealth shall pay to the fund the amount of pension so paid; and
- (c) the approved authority shall pay to the Commonwealth the amount paid by the Commonwealth to the fund and may apply for that purpose any moneys under the control of the approved authority."

12. Section thirty-two of the Principal Act is amended by omitting from sub-section (4.) the words "from the service".

13.—(1.) Section thirty-three of the Principal Act is amended by inserting after sub-section (1.) the following sub-section:—

"(1A.) Where the present value, as determined by the actuarial member of the Board, of a pension or pensions payable, on the death of a contributor, in pursuance of the last preceding sub-section is less than the contributions made by the contributor, the amount of the difference shall be paid to the personal representatives of the contributor or, failing them, to such persons (if any) as the Board determines."

(2.) This section shall be deemed to have come into operation on the twentieth day of November, One thousand nine hundred and twenty-two.

14. Section thirty-nine of the Principal Act is amended by omitting from sub-sections (3.) and (4.) the words "re-enters the service" and inserting in their stead the words "again becomes an employee".

15. Section forty of the Principal Act is amended—

- (a) by omitting from sub-section (1.) the words "from the service"; and
- (b) by omitting from sub-section (2.) the words "re-enters the service" and inserting in their stead the words "again becomes an employee".

16. After section forty of the Principal Act the following section is inserted:—

"40A. Notwithstanding anything contained in any Act, where a contributor—

- (a) resigns from the Commonwealth Public Service in order to become a candidate for election as a member of any House of the Parliament of the Commonwealth or of a State;
- (b) was a candidate at the election; and
- (c) failed to be elected,

he shall, if re-appointed to the Commonwealth Public Service on application made within two months after the declaration of the result of the election, or if he dies before the expiration of that period, be deemed not to have ceased, by reason of his resignation, to be a contributor."

Pension to widow and children on death of pensioner after retirement.

Pension to orphans on death of contributor or pensioner.

Retrenchment of contributor—choice of benefits.

Resignation, dismissal or discharge of contributor—refund of contribution.

Superannuation rights of employees who have been candidates at elections.

17. Section forty-six A of the Principal Act is repealed.

Cash benefit on death of contributor or pensioner.

18. After section forty-eight A of the Principal Act the following section is inserted in Division 2 of Part IV. :—

Commencement of pension or benefits.

“48B. Subject to this Act, where in pursuance of this Act any employee becomes liable, or elects, to contribute for any units or additional units, he shall be deemed to be a contributor in respect of those units or additional units as from the date when he becomes liable, or elects, to contribute (as the case may be), but if any pension or benefit becomes payable to or in respect of that contributor before he has actually commenced to make contributions or additional contributions there shall be deducted from the first payment of pension or benefit such contributions as are due by him in respect of those units or additional units or, if a pay day has not occurred before the pension or benefit becomes payable, one fortnightly contribution.”

19. Section forty-nine of the Principal Act is amended by omitting from sub-section (2.) the words “In the event of the re-employment in the service of a person who has retired on a pension under section thirty or thirty-seven of this Act” and inserting in their stead the words “If a person who has retired on a pension under section thirty or thirty-seven of this Act again becomes an employee”.

Break-down pensioner to be deemed to be on leave.

20. Section fifty of the Principal Act is amended—

Pensioner restored to health may be recalled to service.

- (a) by omitting from sub-section (3.) the words “in the service” and inserting in their stead the words “by the Commonwealth or an approved authority”;
- (b) by inserting in sub-section (4.), after the words “under the Commonwealth” (first occurring), the words “or an approved authority”; and
- (c) by omitting from sub-section (5.) the words “from the Service”.

21.—(1.) Section fifty A of the Principal Act is repealed and the following section inserted in its stead :—

Re-employment of pensioner.

“50A.—(1.) Where a pensioner (other than a pensioner who has been retired on the ground of retrenchment or invalidity or physical or mental incapacity to perform his duties) is re-employed by the Commonwealth or by an approved authority for more than twenty-eight working days in any period of twelve months and is paid salary or wages in respect of that employment, so much of the pension as is equivalent to the amount payable by the Commonwealth under section eighteen or nineteen of this Act shall be cancelled during the period of employment in excess of those twenty-eight working days.

“(2.) The rate of pension payable under section thirty-two of this Act to the widow of a pensioner who died or dies while so re-employed shall not be affected by the fact that he was so re-employed.

“(3.) Where a person in receipt of a pension under section thirty-one or thirty-two of this Act becomes an employee, so much of her pension as is equivalent to the amount payable by the Commonwealth under section eighteen or nineteen of this Act shall be cancelled during the period of employment.

“(4.) Where a person referred to in the last preceding sub-section is a contributor, she shall, on retirement on pension, be entitled to receive—

- (a) the proportions of both pensions which are based upon the contributions paid by her and by her husband ; and
- (b) the proportion payable by the Commonwealth—
 - (i) of **whichever** of the pensions secures to her the greater payment from the Commonwealth ; or
 - (ii) if the payments from the Commonwealth are equal, of one only of those pensions.

“(5.) Where a person referred to in sub-section (3.) of this section is a contributor to the Provident Account, she shall, on retirement on pension, be entitled to receive a pension at the same rate as that which she was receiving at the date of the commencement of her employment and, in addition, an amount from the Provident Account equal to the contributions paid by her to that Account, together with compound interest thereon at the rate of Three pounds per centum per annum :

Provided that nothing in this sub-section shall authorize payment of pension in respect of a child who has attained the age of sixteen years.”

(2.) Where a person in receipt of a pension under section thirty-one or thirty-two of the Principal Act has been employed in a temporary capacity and portion of her pension has, in pursuance of section fifty a of the Principal Act, been cancelled during the period of employment, the pension shall be restored to the full amount and that person shall be entitled to payment of an amount equal to the amount of pension which was not payable to her by reason of the cancellation.

Employee under 65 years on commencement of contributions may elect to come under this Act for the difference.

22. Section fifty-two of the Principal Act is amended—

- (a) by inserting at the end of paragraph (c) of sub-section (3.) the word “ and ” ;
- (b) by omitting from paragraph (d) of sub-section (3.) the word “ and ” ;
- (c) by omitting paragraph (e) of sub-section (3.) ; and
- (d) by omitting sub-section (5.).

Employee having pension rights under other law may exchange his rights for any equivalent under this Act.

23. Section fifty-seven of the Principal Act is amended by omitting the word “ actuary ” (wherever occurring) and inserting in its stead the words “ actuarial member ”.

Employee having right to refund or gratuity under other law may exchange his rights for an equivalent under this Act.

24. Section fifty-eight of the Principal Act is amended by omitting the word “ actuary ” (wherever occurring) and inserting in its stead the words “ actuarial member ”.

25. Section sixty A of the Principal Act is amended—

Definitions.

- (a) by inserting in the definition of "officer", after the word "Force", the words "and includes an Air Cadet but does not include a commissioned warrant officer"; and
- (b) by omitting from the definition of "employee" the word "warrant" (twice occurring) and inserting in its stead the words "commissioned warrant officer, warrant officer".

26. Section sixty D of the Principal Act is amended by omitting the proviso.

Application of Part III.

27. Section sixty E of the Principal Act is repealed and the following section inserted in its stead :—

"60E. Where an employee who is a contributor under this Part becomes an officer, he shall cease to contribute as an employee and shall be paid the amount of his prior contributions and shall, as from the date he becomes an officer, commence to contribute according to the scale of contributions prescribed in respect of officers and be entitled to the pension and benefits provided by this Part in respect of officers."

Employee becoming officer.

28. Section sixty G of the Principal Act is repealed and the following section inserted in its stead :—

"60G.—(1.) In the application of sub-section (2c.) of section twelve of this Act to employees under this Part, the reference to sixty years and sixty-five years shall be read as a reference to fifty-five years and sixty years.

Contributors retiring on or after fifty-five years of age.

"(2.) Sub-section (2c.) of section twelve of this Act shall not apply to officers under this Part."

29. Section sixty H of the Principal Act is amended by omitting sub-section (1.) and inserting in its stead the following sub-sections :—

Tables of contributions.

"(1.) Section seventeen of this Act shall not apply to contributors under this Part.

"(1A.) The tables of contributions set out in Schedule III. to this Act shall continue to apply to contributions by employees the obligation to make which existed at the commencement of the *Superannuation Act 1942* and the tables of contributions set out in Schedule VII. to this Act shall apply to contributions by employees the obligation to make which comes into existence after the commencement of the *Superannuation Act 1942*."

30. Section sixty J of the Principal Act is amended by omitting from paragraph (a) the words "his own fault" and inserting in their stead the words "wilful action on his part for the purpose of obtaining pension".

Pensions for officers.

31. Section sixty K of the Principal Act is amended by omitting from the proviso to sub-section (1.) the word "section" and inserting in its stead the word "sub-section".

Pensions not payable in addition to compensation.

32. Section sixty m of the Principal Act is repealed and the following section inserted in its stead :—

Amount of
pension on
retirement.

“60m. In the application of section twenty-nine of this Act to employees under this Part, the reference to sixty years and sixty-five years shall be read as a reference to fifty-five years and sixty years.”

Retirement
through
invalidity—
amount of
pension.

33. Section sixty n of the Principal Act is amended by omitting the words “his own fault” (twice occurring) and inserting in their stead the words “wilful action on his part for the purpose of obtaining pension”.

Partial
incapacity.

34. Section sixty o of the Principal Act is amended—

(a) by inserting in sub-section (1), after the word “duties”, the words “, not due to wilful action on his part for the purpose of obtaining pension,”;

(b) by omitting from paragraph (b) of sub-section (2.) the word “two” and inserting in its stead the word “six”;

(c) by inserting after sub-section (2.) the following sub-section :—

“(2AA.) Any officer or employee who at the date of the commencement of this sub-section is in receipt of a proportionate pension in accordance with paragraph (a) of the last preceding sub-section may, within six months after that date, elect to receive payment in accordance with paragraph (b) of that sub-section, in which case he shall receive payment in accordance with that paragraph less the total amount of pension received by him and thereupon shall cease to be eligible for further pension.”; and

(d) by omitting from sub-section (3.) the words “the last preceding sub-section” and inserting in their stead the words “sub-section (2.) of this section”.

Election to
contribute to
Provident
Account.

35. Section sixty x of the Principal Act is amended—

(a) by omitting from paragraph (a) of sub-section (1.) the words “in Schedule I. or II. to this Act for forty-five years of age” and inserting in their stead the words “for the age of forty-five years based on a retiring age of sixty-five years”; and

(b) by omitting paragraph (b) of sub-section (2.) and inserting in its stead the following paragraph :—

“(b) the Board shall make such adjustment of contributions as, in its opinion, is necessary by reason of the election of the contributor to contribute to the Provident Account.”

36. Section sixty y of the Principal Act is amended—

Payments on
retirement.

(a) by omitting the word "Where" and inserting in its stead the words "Subject to this Act, where"; and

(b) by adding at the end thereof the following sub-section:—

"(2.) Where a contributor to the Provident Account has been paid a sum under the last preceding sub-section and he again becomes a contributor to the Provident Account, the proviso to the last preceding sub-section shall not apply to any further payment to which he is entitled under that sub-section."

37. Section seventy-three of the Principal Act is amended by Staff.
omitting the words "and an actuary, or an officer who is both secretary and actuary".

38. After section seventy-six of the Principal Act the following section is inserted:—

"76A.—(1.) Notwithstanding anything contained in this Act, where an election under this Act has been or is made after the expiration of the prescribed period, and the Board is satisfied that— Acceptance of election outside prescribed period.

(a) hardship would accrue to the employee or his dependants if the election were not recognized; and

(b) in all the circumstances of the case it is desirable that the election should be recognized,

the Board may recognize the election as if it had been made before the expiration of the prescribed period.

"(2.) In the event of the retirement of the employee on the ground of invalidity or physical or mental incapacity to perform his duties, within one year after the recognition of an election under the last preceding sub-section, he shall, if the election was to contribute for an additional unit or units, be entitled to a refund of the contributions paid in respect of the additional unit or units, but shall not be entitled to any further payment in respect thereof."

39. Section seventy-seven of the Principal Act is amended by Question as to invalidity, &c., determined by Board on Medical Officer's report.
omitting the words "his fault" and inserting in their stead the words "wilful action on his part for the purpose of obtaining pension".

40. Section seventy-nine of the Principal Act is amended by Returns.
inserting in sub-section (1.), after the word "Commonwealth", the words "or an approved authority".

41.—(1.) After section eighty A of the Principal Act the following sections are inserted :—

Payments to
Commonwealth
by approved
authorities.

“ 80B. Where any pension or other benefit is payable under this Act to or in respect of a contributor who was or is a person employed by an approved authority, the approved authority shall pay to the Commonwealth the amount paid by the Commonwealth to the fund under section eighteen or nineteen of this Act in respect of that person and may apply for that purpose any moneys under the control of the approved authority.

Retirement
or death
as result of
war service.

“ 80C.—(1.) Where the Board is satisfied that any pension or benefit has, whether before or after the commencement of this section, become payable under this Act as the result of the service of a contributor as a member of the Forces, the Commonwealth shall pay to the fund the amount by which the proportion of the pension or benefit equivalent to the contributions made by the contributor is less than the amount of the pension or benefit.

“ (2.) In this section the expression ‘ the Forces ’ means—

- (a) the Naval, Military or Air Forces of the Commonwealth, of the United Kingdom or of any other part of the King’s dominions ;
- (b) any nursing service or women’s auxiliary or other service established in connexion with any of the Forces specified in the last preceding paragraph ; and
- (c) any other service which the Minister, by order published in the *Gazette*, declares to be included in the Forces for the purposes of this section.”

Contributors
absent on war
service.

(2.) Where a contributor who has attained the age of forty years was, prior to the commencement of this section, absent from duty on service with the Forces, as defined by section eighty c of the *Superannuation Act 1922-1942*, during the war which commenced on the third day of September, One thousand nine hundred and thirty-nine, and during that absence his salary was increased and thereby fell within a salary-group in column one of the scale contained in sub-section (1.) of section thirteen of the Principal Act higher than the salary-group in which it fell prior to the increase, he shall be deemed to have increased the amount of his contribution as provided by paragraph (a) of sub-section (4.) of section thirteen of the Principal Act unless, within twelve months after the commencement of this section, or within such further time as the Board allows, he notifies the Board in writing to the contrary, in which case he shall be deemed not to have so increased the amount of his contribution and the Board shall refund to the Commonwealth any contributions paid on his behalf by the Commonwealth in respect of the increased amount of his contribution.

Schedules.

42. After Schedule IV. to the Principal Act the following Schedules are added :—

"SCHEDULE V.

RATES OF CONTRIBUTION TO BE PAID FORTNIGHTLY BY MALE MEMBERS,
BASED ON A RETIRING AGE OF 65.

Age next Birthday at Entry.	First £52 Pension to Member; £26 to Widow; £13 to each Child to Age 16.		Subsequent Increments, £52 Pension to Member; £26 to Widow.	
	£	s. d.	£	s. d.
16	2	3	2	1
17	2	4	2	2
18	2	6	2	4
19	2	7	2	5
20	2	9	2	7
21	2	11	2	9
22	3	1	2	11
23	3	3	3	1
24	3	5	3	3
25	3	7	3	5
26	3	9	3	7
27	3	11	3	9
28	4	1	3	11
29	4	3	4	1
30	4	6	4	3
31	4	8	4	5
32	4	11	4	8
33	5	1	4	10
34	5	4	5	1
35	5	7	5	4
36	5	10	5	7
37	6	2	5	10
38	6	5	6	2
39	6	10	6	7
40	7	3	6	11
41	7	8	7	4
42	8	1	7	10
43	8	7	8	4
44	9	2	8	10
45	9	9	9	6
46	10	5	10	2
47	11	2	10	11
48	12	0	11	9
49	13	0	12	8
50	14	1	13	9
51	15	4	15	0
52	16	9	16	6
53	18	6	18	3
54	1	0	1	0
55	1	2	1	2
56	1	5	1	5
57	1	9	1	9
58	1	14	1	13
59	2	0	2	0
60	2	9	2	8
61	3	1	3	1
62	4	1	4	1
63	6	2	6	2
64	12	2	12	1
65	12	5	12	4

"SCHEDULE VI.

RATES OF CONTRIBUTION TO BE PAID FORTNIGHTLY BY FEMALE MEMBERS,
BASED ON A RETIRING AGE OF 65.

Age next Birthday at Entry.				Contribution for £52 Pension.
				£ s. d.
16	..	..	..	1 11
17	..	..	..	2 1
18	..	..	..	2 3
19	..	..	..	2 5
20	..	..	..	2 8
21	..	..	..	2 10
22	..	..	..	3 0
23	..	..	..	3 2
24	..	..	..	3 4
25	..	..	..	3 6
26	..	..	..	3 8
27	..	..	..	3 10
28	..	..	..	4 1
29	..	..	..	4 3
30	..	..	..	4 6
31	..	..	..	4 8
32	..	..	..	4 11
33	..	..	..	5 2
34	..	..	..	5 6
35	..	..	..	5 9
36	..	..	..	6 1
37	..	..	..	6 5
38	..	..	..	6 9
39	..	..	..	7 2
40	..	..	..	7 7
41	..	..	..	8 0
42	..	..	..	8 6
43	..	..	..	9 0
44	..	..	..	9 8
45	..	..	..	10 3
46	..	..	..	11 0
47	..	..	..	11 10
48	..	..	..	12 9
49	..	..	..	13 10
50	..	..	..	15 1
51	..	..	..	16 6
52	..	..	..	18 2
53	..	..	..	1 0 2
54	..	..	..	1 2 8
55	..	..	..	1 5 7
56	..	..	..	1 9 3
57	..	..	..	1 13 11
58	..	..	..	1 19 10
59	..	..	..	2 7 7
60	..	..	..	2 18 4
61	..	..	..	3 12 9
62	..	..	..	4 14 6
63	..	..	..	6 11 11
64	..	..	..	12 10 9
65	..	..	..	12 13 6

"SCHEDULE VII.

RATES OF CONTRIBUTION TO BE PAID FORTNIGHTLY BY MALE MEMBERS,
BASED ON A RETIRING AGE OF 60.

Age next Birthday at Entry.	First £52 Pension to Member; £26 to Widow; £13 to each Child to Age 19.		Subsequent Increments, £52 Pension to Member; £26 to Widow.						
	£	s. d.	£	s. d.					
16	2	10	2	8	
17	3	0	2	10	
18	3	2	3	0	
19	3	4	3	2	
20	3	6	3	4	
21	3	8	3	6	
22	3	10	3	8	
23	4	1	3	11	
24	4	3	4	1	
25	4	6	4	3	
26	4	9	4	6	
27	4	11	4	9	
28	5	2	5	0	
29	5	6	5	3	
30	5	9	5	6	
31	6	1	5	10	
32	6	5	6	2	
33	6	9	6	6	
34	7	2	6	11	
35	7	7	7	3	
36	8	0	7	9	
37	8	6	8	3	
38	9	1	8	9	
39	9	8	9	4	
40	10	3	10	0	
41	11	0	10	9	
42	11	10	11	6	
43	12	9	12	5	
44	13	9	13	5	
45	14	10	14	7	
46	16	2	15	10	
47	17	9	17	4	
48	19	6	19	2	
49	1	1	1	1	3
50	1	4	1	3	9
51	1	7	1	6	10
52	1	11	1	10	9
53	1	16	1	15	8
54	2	2	2	2	3
55	2	12	2	11	6
56	3	6	3	5	6
57	4	8	4	8	3
58	6	15	6	14	4
59	13	13	13	11	4
60	13	15	13	14	0

"SCHEDULE VIII.

RATES OF CONTRIBUTION TO BE PAID FORTNIGHTLY BY FEMALE MEMBERS,
BASED ON A RETIRING AGE OF 60.

Age next Birthday at Entry.					Contribution for £52 Pension.		
					£.	s.	d.
16		2	4
17		2	7
18		2	9
19		3	0
20		3	3
21		3	6
22		3	8
23		3	11
24		4	2
25		4	5
26		4	8
27		4	10
28		5	2
29		5	5
30		5	9
31		6	1
32		6	5
33		6	9
34		7	2
35		7	7
36		8	1
37		8	7
38		9	1
39		9	8
40		10	4
41		11	1
42		11	10
43		12	9
44		13	9
45		14	11
46		16	3
47		17	9
48		19	6
49		1	1 8
50		1	4 2
51		1	7 3
52		1	11 2
53		1	16 3
54		2	3 1
55		2	12 4
56		3	6 8
57		4	10 1
58		6	16 3
59		13	13 0
60		13	15 6