



Military Superannuation and Benefits Regulations 1992

Statutory Rules 1992 No. 334 as amended

made under the

Military Superannuation and Benefits Act 1991

This compilation was prepared on 6 June 2003
taking into account amendments up to SR 2000 No. 144

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1 Name of Regulations [see Note 1]

These Regulations are the *Military Superannuation and Benefits Regulations 1992*.

2 Interpretation

In these Regulations, unless the contrary intention appears:

Act means the *Military Superannuation and Benefits Act 1991*.

3 Prescribed reason - section 40 of the Act

For the purposes of paragraph 40(1)(c) of the Act, **prescribed reason** includes the following:

- (a) dismissal of the member from the Defence Force by a service tribunal for an offence under Part III of the *Defence Force Discipline Act 1982*;
- (b) discharge of an airman under paragraph 115 (1) (da) of the Air Force Regulations;
- (c) discharge of a soldier under paragraph 176 (1) (q) of the Australian Military Regulations;
- (d) discharge of a sailor under paragraph 38 (1) (h) of the Naval Forces Regulations.

4 Specification of laws (Act s 24)

For subsection 24 (3) of the Act, subsection 24 (1) of the Act does not apply in relation to taxation under a law specified in Schedule 1.

Note Subsection 24 (1) of the Act limits the extent to which the MSBS Board and Fund are subject to taxation under a law of the Commonwealth (other than the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*, the *Income Tax Assessment Act 1936*, or the *Income Tax Assessment Act 1997*), or a law of a State or Territory.

Under subsection 24 (3) of the Act, regulations may provide that subsection 24 (1) does not apply in relation to taxation under a specified law.

Schedule 1 Specified laws

(regulation 4)

Item	Law
1	<i>A New Tax System (Goods and Services Tax) Act 1999</i>
2	<i>A New Tax System (Goods and Services Tax) Regulations 1999</i>
3	<i>A New Tax System (Goods and Services Tax Transition) Act 1999</i>
4	Part VI of the <i>Taxation Administration Act 1953</i>

Table of Statutory Rules

Notes to the *Military Superannuation and Benefits Regulations 1992***Note 1**

The *Military Superannuation and Benefits Regulations 1992* (in force under the *Military Superannuation and Benefits Act 1991*) as shown in this compilation comprise Statutory Rules 1992 No. 334 amended as indicated in the Tables below.

Table of Statutory Rules

Year and number	Date of notification in <i>Gazette</i>	Date of commencement	Application, saving or transitional provisions
1992 No. 334	27 Oct 1992	27 Oct 1992	
2000 No. 144	28 June 2000	1 July 2000	—

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
R. 1	rs. 2000 No. 144
R. 4	ad. 2000 No. 144
Schedule 1	
Schedule 1	ad. 2000 No. 144
