

1987-88-89

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 29 November 1989

(Minister Assisting the Treasurer)

A BILL

FOR

**An Act to establish arrangements for reasonable benefit
limits under the *Occupational Superannuation Standards
Act 1987*, and for related purposes**

BE IT ENACTED by the Queen, and the Senate and the House of
Representatives of the Commonwealth of Australia, as follows:

PART 1—PRELIMINARY

Short title

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1. This Act may be cited as the *Occupational Superannuation
(Reasonable Benefit Limits) Amendment Act 1989*.

Commencement

2. (1) Section 1 and this section commence on the day on which this Act receives the Royal Assent.

(2) Sections 21, 22 and 23 commence on 1 July 1995.

(3) The remaining provisions of this Act commence on 1 July 1990. 5

**PART 2—AMENDMENTS OF THE OCCUPATIONAL
SUPERANNUATION STANDARDS ACT 1987**

Principal Act

3. In this Part, “Principal Act” means the *Occupational Superannuation Standards Act 1987*¹. 10

Interpretation

4. Section 3 of the Principal Act is amended:

(a) by inserting before paragraph (a) of the definition of “reviewable decision” in subsection (1) the following paragraph:

“(aa) a decision of the Commissioner under section 15J, 15K, 15M or 15N;”;

(b) by adding at the end of subparagraph (b) (i) of the definition of “superannuation fund” in subsection (1) “or in the event of the member’s attaining an age prescribed by the regulations”.

Operating standards for superannuation funds 20

5. Section 7 of the Principal Act is amended by inserting after paragraph (2) (b) the following paragraphs:

“(ba) the amount of contributions that a superannuation fund may accept;

(bb) the circumstances in which a superannuation fund may accept contributions; 25

(bc) the actuarial standards that will apply to superannuation funds that provide superannuation pensions within the meaning of section 27A of the Tax Act otherwise than by way of annuities from a life office;” 30

Operating standards for approved deposit funds

6. Section 8 of the Principal Act is amended by inserting after paragraph (2) (d) the following paragraph:

“(da) the form in which benefits may be paid out of approved deposit funds;” 35

7. After Part III of the Principal Act the following Part is inserted:

“PART IIIA—REASONABLE BENEFIT LIMITS

Interpretation

“15E. In this Part:

- 5 **‘annuity’** means an annuity purchased wholly or partly with rolled-over amounts;
- ‘associate’** has the same meaning as in section 26AAB of the Tax Act;
- ‘concessional component’** has the same meaning as in section 27A of the Tax Act;
- 10 **‘continuously non-complying ADF’** has the same meaning as in section 27A of the Tax Act;
- ‘eligible termination payment’** has the same meaning as in section 27A of the Tax Act;
- 15 **‘Information Privacy Principle’** has the same meaning as in the *Privacy Act 1988*;
- ‘life assurance company’** means:
- (a) a company registered under section 19 of the *Life Insurance Act 1945*; or
- 20 (b) a public authority constituted by a law of a State or Territory, being an authority that carries on life insurance business within the meaning of subsection 4 (1) of that Act;
- ‘payer’** means an approved deposit fund (other than a continuously non-complying ADF), a superannuation fund, an employer, a life assurance company or a registered organisation that makes a
- 25 termination payment, a payment of a superannuation pension or a payment of an annuity;
- ‘reasonable benefit limits’**, in relation to a termination payment, a superannuation pension or an annuity, means the limits calculated in accordance with the regulations;
- 30 **‘registered organisation’** means:
- (a) an association registered under a law of a State or Territory as a trade union; or
- (b) a society registered under a law of a State or Territory providing for the registration of friendly or benefit societies;
- 35 or
- (c) an association of employees that is registered as an organisation under the *Industrial Relations Act 1988*;
- ‘rolled-over amount’** has the same meaning as in section 27A of the Tax Act;
- 40 **‘roll-over period’** has the same meaning as in section 27A of the Tax Act;

'superannuation fund' has the same meaning as in section 27A of the Tax Act;

'superannuation pension' has the same meaning as in section 27A of the Tax Act;

'termination payment' means an eligible termination payment, other than any part of the payment that consists of a concessional component or undeducted contributions; 5

'undeducted contributions' has the same meaning as in section 27A of the Tax Act.

Payers to provide certain information 10

“15F. (1) Subject to subsections (2) and (3), where:

(a) a payer makes a termination payment to a person or commences to make payments of a superannuation pension to a person; or

(b) a payer commences to make payments of an annuity that is presently payable to a person; 15

the payer must, within such reasonable period as is prescribed, give to the Commissioner and to the person, in such form as is approved in writing by the Commissioner, a notice containing such information as is prescribed concerning the payment, superannuation pension or annuity.

“(2) Where the payer of a termination payment is an employer or a superannuation fund, subsection (1) does not apply unless the amount of the payment exceeds an amount prescribed for the purposes of this subsection. 20

“(3) Where:

(a) apart from this subsection, subsection (1) would apply to a termination payment made to a person or the payment to a person of a superannuation pension or an annuity; and 25

(b) the payment was made as a result of the death of another person; and

(c) the person was a dependant of the other person; and

(d) the payment was made before the end of the period of 3 months after the grant of probate of the will, or the grant of letters of administration of the estate, of the other person; 30

subsection (1) does not apply to the payment.

“(4) Where, if this Part had commenced on 16 August 1989:

(a) a person would be a payer; and 35

(b) subsection (1) would apply to the person in relation to a payment made by the person during the period commencing on that day and ending on 1 July 1990;

the person must, within such reasonable period after 1 July 1990 as is prescribed, give to the Commissioner, in such form as is approved in writing by the Commissioner, a notice containing such information as is prescribed concerning the payment. 40

“(5) Subsection (4) does not apply to a payment made by an employer to an employee who is not an associate of the employer.

“(6) A document provided under subsection (1) or (4) is a protected document for the purposes of this Act, and information contained in such a document, or transmitted under that subsection, is protected information for those purposes.

Quotation of tax file numbers

“15G. (1) Where:

- (a) a payer makes a termination payment to a person or commences to make payments of a superannuation pension to a person; or
- (b) a payer commences to make payments of an annuity that is presently payable to a person;

the person may quote the person’s tax file number to the payer in connection with the payment, superannuation pension or annuity.

“(2) A person quotes a tax file number to a payer by informing the payer of the number in a manner approved by the Commissioner.

“(3) The payer may be so informed by the person or by another person acting for that person.

Notification of roll-over etc.

“15H. Where:

- (a) a person receives from a payer payment of a termination payment; and
- (b) within the roll-over period, the person:
 - (i) rolls-over the whole or a part of the payment to an approved deposit fund; or
 - (ii) rolls over the whole or a part of the payment to a superannuation fund; or
 - (iii) uses the whole or a part of the payment in the purchase from a life assurance company or a registered organisation of an annuity (other than an annuity that is presently payable); or
 - (iv) uses the whole of the payment in 2 or 3 of those ways;

the person must, within such reasonable period after the transaction referred to in paragraph (b) takes place as is prescribed, provide to the Commissioner the prescribed details of the transaction.

Determination of reasonable benefits

“15J. (1) Subject to subsections (2) and (3), where the Commissioner receives a notice under subsection 15F (1) in relation to a termination payment made to a person or the commencement of payment to a person of a superannuation pension or an annuity, the Commissioner must, within

such period as is prescribed after receiving the notice, determine, in accordance with the regulations, whether the payment is in excess of the reasonable benefit limits and, if it is, the extent to which it is in excess of those limits.

“(2) The Commissioner is not obliged to make a determination under subsection (1) in relation to a termination payment made to a person or the commencement of payment to a person of a superannuation pension or an annuity if the payer was unable to provide to the Commissioner under subsection 15F (1) the person’s tax file number because the person had not quoted the person’s tax file number to the payer. 5 10

“(3) Where:

- (a) the Commissioner receives a notice under subsection 15F (1) in relation to a termination payment made to a person; and
- (b) before the Commissioner makes a determination under subsection (1) in relation to the payment, the Commissioner receives a notice under section 15H that the person has, within the roll-over period: 15
 - (i) rolled over the whole of the payment to an approved deposit fund; or
 - (ii) rolled over the whole of the payment to a superannuation fund; or 20
 - (iii) used the whole of the payment in the purchase from a life assurance company or a registered organisation of an annuity (other than an annuity that is presently payable); or
 - (iv) used the whole of the payment in 2 or 3 of those ways;

the Commissioner need not make a determination under subsection (1) in relation to the payment. 25

“(4) Where:

- (a) the Commissioner receives a notice under subsection 15F (1) in relation to a termination payment made to a person; and
- (b) before the Commissioner makes a determination under subsection (1) in relation to the payment, the Commissioner receives a notice under section 15H that the person has, within the roll-over period: 30
 - (i) rolled over part of the payment to an approved deposit fund; or
 - (ii) rolled over part of the payment to a superannuation fund; or 35
 - (iii) used part of the payment in the purchase from a life assurance company or a registered organisation of an annuity (other than an annuity that is presently payable); or
 - (iv) used part of the payment in 2 or 3 of those ways;

the determination under subsection (1) in relation to the payment is to relate only to the part of the payment that has not been so rolled over or used. 40

“(5) Where:

- (a) the Commissioner receives a notice under subsection 15F (1) in relation to a termination payment made to a person; and
- (b) the Commissioner makes a determination under subsection (1) in relation to the payment; and
- (c) after the determination is made, the Commissioner receives a notice under section 15H that the person has, within the roll-over period:
 - (i) rolled over the whole of the payment to an approved deposit fund; or
 - (ii) rolled over the whole of the payment to a superannuation fund; or
 - (iii) used the whole of the payment in the purchase from a life assurance company or a registered organisation of an annuity (other than an annuity that is presently payable); or
 - (iv) used the whole of the payment in 2 or 3 of those ways;

the Commissioner must revoke the determination.

“(6) Where:

- (a) the Commissioner receives a notice under subsection 15F (1) in relation to a termination payment made to a person; and
- (b) the Commissioner makes a determination under subsection (1) in relation to the payment; and
- (c) after the determination is made, the Commissioner receives a notice under section 15H that the person has, within the roll-over period:
 - (i) rolled over part of the payment to an approved deposit fund; or
 - (ii) rolled over part of the payment to a superannuation fund; or
 - (iii) used part of the payment in the purchase from a life assurance company or a registered organisation of an annuity (other than an annuity that is presently payable); or
 - (iv) used part of the payment in 2 or 3 of those ways;

the Commissioner must, within the prescribed time after receiving the notice under section 15H, revise the determination so that it relates only to the part of the payment that has not been so rolled over or used.

“(7) Where:

- (a) the Commissioner has made a determination under subsection (1) in relation to the commencement of payment to a person of a superannuation pension or an annuity; and
- (b) the person elects to commute the whole or a part of the superannuation pension or annuity within 6 months after that commencement;

the Commissioner must, within the prescribed time after receiving notice of the commutation, make a further determination under subsection (1) in relation to the termination payment resulting from the commutation.

Interim determinations

“15K. Where:

- (a) the Commissioner, having received a notice under subsection 15F (1), is required to make a determination under subsection 15J (1) in relation to a termination payment or the payment of a superannuation pension or an annuity; and 5
- (b) the Commissioner does not have sufficient information to make the determination;

the Commissioner must, within such period as is prescribed after receiving the notice, make an interim determination, in accordance with the regulations, of whether the payment is in excess of the reasonable benefit limits and, if it is, of the extent to which it is in excess of those limits. 10

Notification etc. of determinations

“15L. Where the Commissioner makes a determination under subsection 15J (1) or section 15K in relation to a termination payment made to a person or a superannuation pension or an annuity payable to a person, the Commissioner: 15

- (a) must give a copy of the determination, and a written explanation of the basis on which the determination was made, to the person; and
- (b) in the case of an interim determination—must include with the material referred to in paragraph (a) a notice to the effect that the person may, within the prescribed period, apply to the Commissioner for an amendment of the interim determination; and 20
- (c) may, if requested to do so by the Commissioner of Taxation, give a copy of the determination to the Commissioner of Taxation. 25

Amendment of interim determinations

“15M. (1) Where:

- (a) a person applies, in accordance with the regulations, for an amendment of an interim determination; and
- (b) the Commissioner obtains any additional information necessary for the making of a determination under subsection 15J (1); 30

the Commissioner may amend the interim determination in such manner (if any) as the Commissioner thinks necessary.

“(2) Where the Commissioner makes an interim determination and no application for an amendment of the interim determination is made within the prescribed period, the interim determination is to have effect as if it were a determination under subsection 15J (1). 35

“(3) Where:

- (a) the Commissioner makes an interim determination; and
- (b) the interim determination has effect as mentioned in subsection (2); and 40

- (c) a person applies, in accordance with the regulations, for an amendment of the determination;

the Commissioner may amend the determination in such manner (if any) as the Commissioner thinks necessary.

5 “(4) Where the Commissioner amends a determination under this section, the Commissioner:

- (a) must give a copy of the amended determination, and a written explanation of the basis on which the determination was amended, to the person; and

10 (b) advise the Commissioner of Taxation that an amendment has been made; and

- (c) may, if requested to do so by the Commissioner of Taxation, give a copy of the amended determination to the Commissioner of Taxation.

Discretion to treat payment etc. as within reasonable benefit limits

15 “15N. Where:

- (a) part of a termination payment, a superannuation pension or an annuity would, apart from this section, exceed the reasonable benefit limits; and

20 (b) the Commissioner is satisfied that, because of the special circumstances of the case, the whole or a part of the payment, superannuation pension or annuity should be treated as if it were within the reasonable benefit limits;

the Commissioner may make a determination under subsection 15J (1) accordingly.

25 Deemed commutation of annuities and pensions

“15P. (1) Where:

- (a) a person purchases an annuity from a life assurance company or a registered organisation; and

30 (b) after purchasing the annuity, the person receives a notice from the Commissioner that the annuity exceeds the reasonable benefit limits;

the Commissioner must advise the company or organisation that it must, within the period of one month after receipt of the advice, treat the annuity as if the person had commuted to a lump sum so much of the annuity as exceeds those limits and, if the company or organisation fails to treat the annuity in that manner, the company or organisation is guilty of an offence.

35 Penalty: \$3,000.

“(2) Notwithstanding section 5, where:

- (a) a person commences to receive payments of a superannuation pension from a superannuation fund; and

40 (b) after so commencing, the person receives a notice from the Commissioner that the pension exceeds the reasonable benefit limits; and

- (c) the Commissioner requests the fund to treat the pension as if the person had commuted to a lump sum so much of the pension as exceeds those limits; and
- (d) the superannuation fund has not treated the pension in accordance with the request;

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the superannuation fund is not, while the pension remains payable, to be taken to have satisfied the superannuation fund conditions during the year of income in which the day one month after the request was made falls or during any subsequent year of income.

Certain provisions to be taxation laws

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“15Q. Sections 15F to 15M are to be taken to be taxation laws for the purposes of the *Privacy Act 1988*.”

Recording of tax file numbers

“15R. In spite of section 8WB of the *Taxation Administration Act 1953*, the Commissioner may record a tax file number provided by a payer under this Part.

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Commissioner to observe Information Privacy Principles

“15S. The Commissioner must observe:

- (a) guidelines in force under section 17 of the *Privacy Act 1988*; and
- (b) Information Privacy Principles.”

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Review of certain decisions

8. Section 16 of the Principal Act is amended:

- (a) by inserting in subsection (1) “, being a decision referred to in paragraph (a), (b), (c) or (d) of the definition of ‘reviewable decision’ in subsection 3 (1),” after “Commissioner” (first occurring);
- (b) by inserting after subsection (1) the following subsection:

“(1A) A person who is affected by a reviewable decision of the Commissioner, being a decision referred to in paragraph (aa) of the definition of ‘reviewable decision’ in subsection 3 (1), may, if dissatisfied with the decision, by notice given to the Commissioner within the period of 21 days after receiving notice of the decision or within such further period as the Commissioner allows, request the Commissioner to reconsider the decision.”;
- (c) by omitting from subsection (5) “trustees making the request” and substituting “applicant”;
- (d) by omitting from subsection (5) “trustees” (last occurring) and substituting “applicant”;
- (e) by omitting from subsection (5A) “to trustees” and substituting “to an applicant”;
- (f) by omitting from subsection (5A) “the trustees” and substituting “the applicant”.

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Statements to accompany notification of decisions

9. Section 17 of the Principal Act is amended:

- 5 (a) by inserting in subsection (1) “, or a person,” after “unit trust”;
(b) by inserting in paragraphs (1) (a) and (b) “or the person” after
“trustees”;
(c) by inserting in subsection (2) “, or a person,” after “unit trust”;
(d) by inserting in subsection (2) “or the person” after “trustees” (last
occurring).

Commissioner may publish statistical information

10 10. Section 19 of the Principal Act is amended:

- (a) by adding at the end of subsection (1) “or relating to payments
made to persons”;
(b) by omitting subsection (2) and substituting the following subsection:
15 “(2) The Commissioner must not arrange for the publication of
statistical information in a form that would:
(a) identify a superannuation fund, approved deposit fund or
pooled superannuation trust and disclose information relating
to the fund or trust, as the case requires; or
(b) identify a person to whom a payment has been made.”.

20 **Regulations**

11. Section 22 of the Principal Act is amended by omitting all the words
after paragraph (b) and substituting the following:

“and, in particular:

- 25 (c) prescribing fees payable in respect of any matter under this Act; or
(d) prescribing methods for determining the reasonable benefit limits
and for determining whether a part of a termination payment or of
the value of a superannuation pension or an annuity is within or
exceeds those limits.”.

30 **PART 3—AMENDMENTS OF THE INCOME TAX ASSESSMENT
ACT 1936**

Principal Act

12. In this Part, “Principal Act” means the *Income Tax Assessment
Act 1936*².

Interpretation

35 13. Section 27A of the Principal Act is amended:

- (a) by inserting in subsection (1) the following definitions:
“‘continuously non-complying ADF’ means an approved deposit
fund:
(a) in the case of a fund that came into existence before
40 1 July 1988:

- (i) that was an ineligible approved deposit fund within the meaning of section 121B of this Act, as in force at a time before 1 July 1988, in relation to the year of income commencing on 1 July 1987 and to each preceding year of income during which the fund was in existence; and 5
- (ii) that has been a non-complying ADF in relation to the year of income commencing on 1 July 1988 and to each succeeding year of income; or 10
- (b) in any other case—that has been a non-complying ADF in relation to each year of income since it came into existence;
- ‘excessive component’**, in relation to an ETP that the Insurance and Superannuation Commissioner has determined exceeds the reasonable benefit limits, means that part of the ETP that the Insurance and Superannuation Commissioner has determined is in excess of those limits; 15
- ‘non-complying ADF’** has the same meaning as in Part IX;” 20
- (b) by adding at the end of the definition of “eligible termination payment” in subsection (1) the following paragraph:
- “(o) a transfer of an amount from a fund that is a taxable contribution under subsection 274 (10), being a transfer that: 25
- (i) was not made at the request of a member of the fund; and
- (ii) either:
- (A) was made by the fund for the purpose of ensuring that the fund remain a complying superannuation fund; or 30
- (B) as a result of which the fund became such a fund.”;
- (c) by inserting after subsection (3) the following subsection:
- “(3A) A reference in the definition of ‘eligible termination payment’ in subsection (1) to an approved deposit fund does not include a reference to a continuously non-complying ADF.”; 35
- (d) by inserting in paragraph (12) (a) “complying” before “superannuation fund”; 40
- (e) by omitting from paragraph (12) (b) “an approved deposit fund that, at the time when the amount is paid, is maintained by an approved trustee or approved trustees” and substituting “a complying ADF”.

Components of an ETP

14. Section 27AA of the Principal Act is amended:

(a) by inserting after paragraph (1) (c) the following paragraph:

“(ca) the excessive component;”;

(b) by omitting from paragraph (1) (d) “(ETP – C – NQ)” (wherever occurring) and substituting “(ETP – C – NQ – EC)”;

(c) by inserting in paragraph (1) (d) “EC is the amount of the excessive component;” after “NQ is the non-qualifying component;”;

(d) by adding at the end the following subsections:

“(3) Where:

(a) an ETP is made in relation to a taxpayer in a year of income; and

(b) the ETP consists of or includes a payment that is a termination payment for the purposes of the *Occupational Superannuation Standards Act 1987* to which subsection 15F (1) of that Act applies; and

(c) the Insurance and Superannuation Commissioner does not make a determination of the reasonable benefit limits in relation to the ETP;

subsection (1) applies to the taxpayer as if paragraphs (1) (ca), (d) and (e) were replaced by the following paragraph:

“(e) the excessive component, which is the ETP reduced by the other components.”.

“(4) Where:

(a) an ETP includes a non-qualifying component and an excessive component; and

(b) the amount of the excessive component is greater than the amount of the non-qualifying component; and

(c) subsection (3) does not apply to the ETP;

the amount of the excessive component is to be reduced by the amount of the non-qualifying component.

“(5) Where:

(a) an ETP includes a non-qualifying component and an excessive component; and

(b) the amount of the excessive component is less than or equal to the amount of the non-qualifying component; and

(c) subsection (3) does not apply to the ETP;

the ETP is to be taken not to include an excessive component.”.

Taxed and untaxed elements of post-June 83 component

15. Section 27AB of the Principal Act is amended:

- (a) by inserting in subparagraph (3) (b) (i) “and reduced by the amount of the excessive component (if any)” after “increased by the UUPP amount”;
- (b) by inserting in subparagraph (3) (b) (ii) “reduced by the amount of the excessive component (if any)” after “the amount of the ETP”;
- (c) by adding at the end the following subsection:

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“(7) Where:

(a) subsection (6) applies to an ETP; and

(b) the ETP has an excessive component;

each of the parts of the ETP referred to in paragraphs (6) (a) and (b) are to be taken to include an excessive component of an amount calculated in accordance with the formula:

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$$EC \times \frac{\text{PART ETP}}{\text{ETP}}$$

where:

EC is the excessive component of the ETP;

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PART ETP is the part of the ETP referred to in paragraph (6) (a) or (b), as the case requires;

ETP is the amount of the ETP.”.

Assessable income to include certain superannuation and kindred payments

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16. Section 27B of the Principal Act is amended by adding at the end the following subsection:

“(3) Where an ETP is made in relation to a taxpayer in a year of income, the assessable income of the taxpayer of the year of income includes the excessive component.”.

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Amendment of assessments

17. Section 27J of the Principal Act is amended by adding at the end the following subsection:

“(2) Nothing in section 170 prevents the amendment of an assessment for the purpose of giving effect to a change to the excessive component of an ETP, whether as a result of a decision of the Tribunal or otherwise.”.

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Deduction for contributions to eligible superannuation fund for employees

18. Section 82AAC of the Principal Act is amended by adding at the end the following subsections:

“(2) A deduction is not allowable under subsection (1) in respect of contributions made by a taxpayer, or by a taxpayer and an associate of the taxpayer, in a year of income to more than 2 funds in respect of one employee.

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“(3) In this section:

‘**associate**’, in relation to a person, has the same meaning as in section 26AAB.”.

Interpretation

5 **19.** Section 267 of the Principal Act is amended by inserting in subsection (1) the following definition:

“‘**continuously non-complying superannuation fund**’, in relation to a year of income, means a non-complying superannuation fund:

10 (a) in the case of a fund that came into existence before 1 July 1988:

 (i) if the fund came into existence before 1 July 1964—
 the income of which was not exempt from tax in
 relation to any year of income commencing before
 that day; and

15 (ii) if the fund came into existence on or after 1 July
 1964 but before 1 July 1988—to which section 121DA
 of this Act, as in force at a time before 1 July 1988,
 applied in relation to the year of income commencing
 on 1 July 1987 and to each preceding year of income
 during which the fund was in existence; and

20 (iii) that has been a non-complying superannuation fund
 in relation to the year of income commencing on 1
 July 1988 and to each succeeding year of income; or

25 (b) in any other case—that has been a non-complying
 superannuation fund in relation to each year of income since
 it came into existence;”.

Taxable contributions

20. Section 274 of the Principal Act is amended by adding at the end
the following subsection:

30 “(10) Subject to this Division, the following transfers of amounts between
superannuation funds are taxable contributions:

 (a) a transfer of an amount from a complying superannuation fund to
 a non-complying superannuation fund;

35 (b) a transfer of an amount from a non-complying superannuation fund
 (other than a continuously non-complying superannuation fund) to
 a non-complying superannuation fund.”.

Repeal of section 279C

21. Section 279C of the Principal Act is repealed.

No deduction in respect of benefits

40 **22.** Section 280 of the Principal Act is amended by omitting “Subject to
section 279C, no” and substituting “No”.

Deduction for section 82AAQ assessable amounts

23. Section 286A of the Principal Act is amended by inserting “continuously” before “non-complying”.

NOTES

1. No. 97, 1987, as amended. For previous amendments, see No. 138, 1987; and Nos. 97 and 105, 1989.

2. No. 27, 1936, as amended. For previous amendments, see No. 88, 1936; No. 5, 1937; No. 46, 1938; No. 30, 1939; Nos. 17 and 65, 1940; Nos. 58 and 69, 1941; Nos. 22 and 50, 1942; No. 10, 1943; Nos. 3 and 28, 1944; Nos. 4 and 37, 1945; No. 6, 1946; Nos. 11 and 63, 1947; No. 44, 1948; No. 66, 1949; No. 48, 1950; No. 44, 1951; Nos. 4, 28 and 90, 1952; Nos. 1, 28, 45 and 81, 1953; No. 43, 1954; Nos. 18 and 62, 1955; Nos. 25, 30 and 101, 1956; Nos. 39 and 65, 1957; No. 55, 1958; Nos. 12, 70 and 85, 1959; Nos. 17, 18, 58 and 108, 1960; Nos. 17, 27 and 94, 1961; Nos. 39 and 98, 1962; Nos. 34 and 69, 1963; Nos. 46, 68, 110 and 115, 1964; Nos. 33, 103 and 143, 1965; Nos. 50 and 83, 1966; Nos. 19, 38, 76 and 85, 1967; Nos. 4, 70, 87 and 148, 1968; Nos. 18, 93 and 101, 1969; No. 87, 1970; Nos. 6, 54 and 93, 1971; Nos. 5, 46, 47, 65 and 85, 1972; Nos. 51, 52, 53, 164 and 165, 1973; No. 216, 1973 (as amended by No. 20, 1974); Nos. 26 and 126, 1974; Nos. 80 and 117, 1975; Nos. 50, 53, 56, 98, 143, 165 and 205, 1976; Nos. 57, 126 and 127, 1977; Nos. 36, 57, 87, 90, 123, 171 and 172, 1978; Nos. 12, 19, 27, 43, 62, 146, 147 and 149, 1979; Nos. 19, 24, 57, 58, 124, 133, 134 and 159, 1980; Nos. 61, 92, 108, 109, 110, 111, 154 and 175, 1981; Nos. 29, 38, 39, 76, 80, 106 and 123, 1982; Nos. 14, 25, 39, 49, 51, 54 and 103, 1983; Nos. 14, 42, 47, 63, 76, 115, 124, 165 and 174, 1984; No. 123, 1984 (as amended by No. 65, 1985); Nos. 47, 49, 104, 123, 168 and 174, 1985; No. 173, 1985 (as amended by No. 49, 1986); Nos. 41, 46, 48, 51, 109, 112 and 154, 1986; No. 49, 1986 (as amended by No. 141, 1987); No. 52, 1986 (as amended by No. 141, 1987); No. 90, 1986 (as amended by No. 141, 1987); Nos. 23, 58, 61, 120, 145 and 163, 1987; No. 62, 1987 (as amended by No. 108, 1987); No. 108, 1987 (as amended by No. 138, 1987); No. 138, 1987 (as amended by No. 11, 1988); No. 139, 1987 (as amended by Nos. 11 and 78, 1988); Nos. 8, 11, 59, 75, 78, 80, 87, 95, 97, 127 and 153, 1988; and Nos. 2, 11, 56, 70, 73, 97, 1989 (as amended by No. 105, 1989); Nos. 105, 107, 000 and 000, 1989.

