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HOME AFFAIRS UNIFORMED SERVICES
SUPERANNUATION ACT
(CHAPTER 126B)

HOME AFFAIRS UNIFORMED SERVICES
(INVEST PLAN) (AMENDMENT) REGULATIONS 2014

In exercise of the powers conferred by section 3 of the Home Affairs Uniformed Services Superannuation Act, the Minister for Home Affairs hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Home Affairs Uniformed Services (INVEST Plan) (Amendment) Regulations 2014 and shall come into operation on 16th January 2014.

Deletion and substitution of regulation 12A

2. Regulation 12A of the Home Affairs Uniformed Services (INVEST Plan) Regulations (Rg 2) (referred to in these Regulations as the principal Regulations) is deleted and the following regulation substituted therefor:

“Additional annual contributions

12A.—(1) Without prejudice to regulation 12(3) and (3A) and paragraph (5) but subject to paragraph (2), an additional annual contribution may be payable each year into the Retirement Account of every member who is a senior officer, up to the year of his INVEST contribution cessation date, where he has reckonable service as a senior officer during the qualifying period for that year, which is between 1st January and 31st December (both dates inclusive) in the year immediately preceding the year of payment.

(2) No additional annual contribution is payable under paragraph (1) into the Retirement Account of a member in a year if —

- (a) the member's reckonable service as a senior officer during the qualifying period for that year —
 - (i) is not ranked; or
 - (ii) is ranked to be lower than 'C' performance;
- (b) the member's reckonable service as a senior officer was for less than the entire duration of the qualifying period for that year because of reasons other than —
 - (i) his becoming a senior officer and member after the start of that qualifying period; or
 - (ii) his period of service not being counted as reckonable service by virtue of regulation 9; or
- (c) the member is not a confirmed senior officer as at 31st December in the year immediately preceding the year of payment.

(3) The additional annual contribution payable under paragraph (1) in respect of a member in any year, where the member's reckonable service as a senior officer was for the entire duration of the qualifying period for that year, shall be an amount equal to 1.5 times the member's gross salary as at December in the year immediately preceding the year of payment.

(4) The additional annual contribution payable under paragraph (1) in respect of a member in any year, where the member's reckonable service as a senior officer was for less than the entire duration of the qualifying period for that year because of any circumstances referred to in paragraph (2)(b)(i) or (ii), shall be adjusted pro-rata, being of the same proportion as the length of such reckonable service bears to the length of the entire duration of that qualifying period.

(5) Without prejudice to regulation 12(3) and (3A) and paragraph (1) but subject to paragraph (6), an additional annual contribution may be payable in any year (referred to in

this paragraph and paragraphs (6), (7) and (8) as the relevant year) into the Retirement Account of a member who is a senior officer, where —

(a) any of the following applies:

(i) he dies in service —

(A) on or before his INVEST contribution cessation date; and

(B) in the relevant year;

(ii) he retires or transfers from service in the circumstances referred to in paragraph (6)(b)(ii) or (iii), as the case may be —

(A) on or before his INVEST contribution cessation date; and

(B) in the relevant year or on the first day of the next year; or

(iii) his INVEST contribution cessation date is any date in the relevant year, being a date before the date of his death, retirement or transfer from service in the circumstances referred to in paragraph (6)(b)(i), (ii) or (iii), as the case may be; and

(b) he has reckonable service as a senior officer during the period between the following dates (both dates inclusive):

(i) 1st January in the relevant year; and

(ii) the date of his death, the date which immediately precedes the day of his retirement or transfer from service, or his INVEST contribution cessation date, as the case may be.

(6) No additional annual contribution is payable under paragraph (5) into the Retirement Account of the member in the relevant year if —