AUDIT.

No. 72 of 1968.

AN ACT to amend the *Audit Act* 1918. [20 December 1968.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title, citation, and commencement.

- **1**—(1) This Act may be cited as the Audit Act 1968.
- (2) The Audit Act 1918, as subsequently amended, is in this Act referred to as the Principal Act.
- (3) This Act shall commence on the same day as Part III of the Stamp Duties Act (No. 3) 1968.

Second schedule.

- 2 Rule 35A in the second schedule to the Principal Act is amended by omitting paragraph (a) of sub-rule (1) and substituting therefor the following paragraph:—
 - "(a) where acknowledgment of receipt of the amount of the cheque is dutiable under the Stamp Duties Act 1931—
 - (i) payment of the duty is denoted in accordance with that Act by an adhesive stamp affixed to the back of the cheque; or
 - (ii) the payee has endorsed on the cheque the letters 'S.D.R.' and his serial number for the purposes of section thirty-seven of that Act; or ".

JUDGES' CONTRIBUTORY PENSIONS.

No. 73 of 1968.

AN ACT to provide for contributory pensions for judges of the Supreme Court and their widows.

[20 December 1968.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title.

1 This Act may be cited as the Judges' Contributory Pensions Act 1968.

- **2** The Governor may by order declare a day to be the Appointed appointed day for the purposes of this Act, and the day so declared is in this Act referred to as the appointed day.
- 3—(1) This Act applies to the following judges, that is Application to say:—
 - (a) Any judge who is appointed after the appointed day;
 - (b) Any other judge who, by notice in writing served on the Treasurer before the appointed day, elects that the provisions of this Act should apply to him.
- (2) A judge to whom this Act applies, and the widow of any such judge, are not entitled to pensions under the *Judges' Pensions Act* 1951.
- **4**—(1) For the purposes of this Act, a judge to whom this Contributions by Act applies shall pay contributions of amounts equal to five judges. per cent of his salary.
- (2) Contributions required to be paid under this section shall be paid to the Treasurer in such manner and at such times as he may approve.
- **5**—(1) A judge to whom this Act applies becomes entitled Pensions to to a pension under this Act in respect of the contributions retirement. required to be made by him thereunder—
 - (a) on retirement pursuant to section six A of the Supreme Court Act 1887;
 - (b) on retirement after having served as a judge for not less than fifteen years; or
 - (c) on retirement that the Minister certifies to be by reason of disability or infirmity.
- (2) The pension to which a person becomes entitled under this section is a pension at the rate of one-half of the appropriate judicial salary.
- **6**—(1) On the death of a judge to whom this Act applies Pensions to while he holds office his widow becomes entitled to a pension judges. in respect of the contributions required to be made by him under this Act.
- (2) On the death of a person who has become entitled to a pension under section five his widow, if she was married to him at the time at which he became so entitled, becomes entitled to a pension in respect of the contributions required to be made by him under this Act.
- (3) The pension to which a widow becomes entitled under this section is a pension at the rate of one-third of the appropriate judicial salary.

Calculation of rates of pensions.

- **7**—(1) Where under any provision of this Act a person becomes entitled to a pension at the rate of a specified proportion of the appropriate judicial salary the Treasurer shall pay to that person a pension at a rate that is equivalent to that proportion of what is for the time being the rate of that salary.
- (2) A pension referred to in subsection (1) of this section accrues from day to day and is payable monthly or in such other manner as the Treasurer, with the consent of the person to whom it is payable, may determine.
- (3) In this section "the appropriate judicial salary" means—
 - (a) in relation to a pension payable in respect of contributions paid by a person who, immediately before he became entitled to a pension under this Act or at his death, was the Chief Justice, the salary for the time being required by law to be paid to the Chief Justice; and
 - (b) in any other case, the salary for the time being required by law to be paid to a puisne judge.

Return of contributions.

- **8**—(1) Where a judge retires from his office and is not entitled, on so retiring, to a pension under this Act, the Treasurer shall pay to him a sum of an amount equivalent to the amount of his contributions under this Act.
- (2) Where a judge dies while holding office and no person becomes entitled on his death to a pension under subsection (1) of section six, the Treasurer shall pay to his legal personal representatives a sum of an amount equivalent to the amount of his contributions under this Act.

Supplementary financial provisions.

- **9**—(1) The Treasurer shall establish a trust account to be called the Judges' Pension Fund, and, subject to this section, the *Public Account Act* 1957 has effect as if that account were a trust account established under Part IV of that Act.
- (2) Contributions made by judges under this Act shall be credited to the Judges' Pension Fund, and during each financial year there shall be paid into the Consolidated Revenue the amount standing to the credit of that fund at the commencement of that financial year.
- (3) Pensions and other sums required to be paid by the Treasurer under this Act shall be paid out of the Consolidated Revenue, which, to the necessary extent, is appropriated accordingly.