

**Comparison table of provision numbers**

This table provides corresponding provision numbers for the Family Law (Superannuation) Regulations 2001 (the existing Regulations) and the exposure draft of the Family Law (Superannuation) Regulations 2024 (the exposure draft Regulations). As the order of some provisions have changed, the provision numbers in the table are not always consecutive. Furthermore, not every provision, subdivision or division in the existing Regulations has a corresponding provision, subdivision or division in the exposure draft Regulations, as indicated in the table.

*Note: This table is for use as an aide to assist the reader with reviewing the exposure draft Regulations.*

| **Provision number existing Regulations (where applicable)** | **Provision number in exposure draft Regulations (where applicable)** |
| --- | --- |
| Part 1 – Preliminary | Part 1 - Preliminary |
| 1 | 1 |
| (No corresponding provision) | 2 |
| (No corresponding provision) | 3s |
| 3 | 4 |
| 4 | N/A |
| 5 | 5 |
| 6 | 6 |
| 7 | 7 |
| 8 | 8 |
| 9 | 9 |
| 9A | 10 |
| 9B | 11 |
| 10 | 12 |
| 10A | 13 |
| 11 | 14 |
| 11A | 15 |
| Part 2 – Payments that are not splittable payments | Part 2 - Payments that are not splittable payments: payments of a particular character, or payments after death of member spouse |
| Division 2.1 – General |  |
| 12 | 16 |
| 13 | 17 |
| Division 2.2—Particular circumstances in which payments are not splittable payments | Part 3 – Payments that are not splittable payments: payments made in particular circumstances |
| (No corresponding division) | Division 2—Circumstances when payments are not splittable payments |
| 14 | 20 |
| (No corresponding provision) | Division 1 – Preliminary |
| (No corresponding provision) | 18 |
| 14A | 19 |
| (No corresponding division) | Division 3 – When the payment relates to a superannuation interest that is not a percentage‑only interest |
| (No corresponding subdivision) | Subdivision A—New interest created, or amount transferred or rolled over or paid, under SIS Regulations or RSA Regulations, in satisfaction of the non-member spouse’s entitlement |
| 14F | 21 |
| (No corresponding subdivision) | Subdivision B—New interest otherwise created, or amount otherwise transferred or rolled over or paid, by trustee, or separate entitlement arising, in satisfaction of non-member spouse’s entitlement under agreement or order |
| 14G(1) | 22(1) |
| 14G(3) to (6), and 14G(12) | 23 |
| 14G(6A) and (7A) | 24 |
| 14G(7) | 22(2) |
| 14G(8) to (11) | 25 |
| (No corresponding division) | Division 4—When the payment relates to a superannuation interest that is a percentage only interest |
| (No corresponding subdivision) | Subdivision A—New interest created, or amount transferred or rolled over or paid, by trustee, or separate entitlement arising, in satisfaction of non-member spouse’s entitlement under agreement or order |
| 14N(1) and (2) | (No corresponding provision) |
| 14N(6) | 26(2) |
| 14N(3) to (5), and 14N(8) | 27 |
| 14N(5A) and (6A) | 28 |
| 14N(7) | 29 |
| 14N(8) | (No corresponding provision) |
| (No corresponding subdivision) | Subdivision B—New deferred annuity established, or amount transferred or rolled over or paid, by trustee of deferred annuity in satisfaction of non-member spouse’s entitlement under agreement or order |
| 14P(1) | 30 |
| 14P(2) | (No corresponding provision) |
| 14P(3) to (8), and 14P(10) | 31 |
| 14P(9) | 32 |
| (No corresponding subdivision) | Subdivision C—New annuity established or amount transferred or rolled over or paid by trustee of a superannuation annuity (other than under Subdivision B) in satisfaction of non-member spouse’s entitlement under agreement or order |
| 14Q(1) | 33 |
| 14Q(2) | (No corresponding provision) |
| 14Q(3) to (6), and 14Q(8) | 34 |
| 14Q(7) | 35 |
| (No corresponding division) | Division 5—When the payment by the member spouse is in satisfaction of the non-member spouse’s entitlement under agreement or order |
| 14H | 36 |
| Part 3 - Payment splitting or flagging by agreement | Part 4—Payment splitting or flagging by agreement |
| Division 3.1—Superannuation interest that is not a percentage‑only interest | Division 1—Superannuation interest that is not a percentage only interest |
| 15 | 37 |
| 16 | 38 |
| 17 | 39 |
| Division 3.2—Superannuation interest that is a percentage only interest | Division 2—Superannuation interest that is a percentage-only interest |
| 18 | 40 |
| 19 | 41 |
| 19A | 42 |
| Division 3.3—Miscellaneous | Division 3—Miscellaneous matters relating to payment splitting or flagging by agreement |
| 20 | 43 |
| Part 4—Payment splitting or flagging by court order | Part 5—Payment splitting or flagging by court order |
| (No division that exactly corresponds) | Division 1—Simplified outline |
| Division 4.1—Superannuation interest that is not a percentage only interest | (See Part 5, Division 2 below) |
| 21 | (No corresponding provision) |
| (No corresponding provision) | 44 |
| (See Division 4.1 above) | Division 2—Superannuation interest that is not a percentage only interest |
| (No corresponding subdivision) | Subdivision A—Determining the value of the superannuation interest of the member spouse |
| 22 | 45 |
| 24 | 46 |
| (No corresponding subdivision) | Subdivision B—Calculating the amount the non-member spouse is entitled to be paid in respect of certain superannuation interests of the member spouse |
| 23 | 47 |
| Division 4.2—Superannuation interest that is a percentage only interest | Division 3—Superannuation interest that is a percentage only interest |
| 25 | 48 |
| 26 | 49 |
| 26A | 50 |
| Part 5—Determination of amount in relation to certain superannuation interests | Part 6—Determining the value of certain superannuation interests of member spouses |
| Division 5.1—Superannuation interest in growth phase at relevant date | Division 1—Determining the value of superannuation interests in the growth phase at the relevant date |
| 27 | 51 |
| 28 | 52 |
| 29 | 53(1) to (4) |
| 30 | 53(5) |
| 31 | 54 |
| (No corresponding provision) | 55 |
| 32 | 56 |
| 33 | 57 |
| 35 | 58 |
| 36 | 59 |
| 37 | 60 |
| (No corresponding provision) | 61 |
| 38 | 62 |
| Division 5.2—Superannuation interest in payment phase at relevant date | Division 2—Determining the value of superannuation interests in the payment phase at the relevant date |
| 39 | 63 |
| 40 | 64 |
| 41 | 65 |
| 42 | 66 |
| 43 | 67 |
| 43A | 68 |
| Part 6—Entitlement of non-member spouse in respect of certain superannuation interests | Part 7—Entitlement of non-member spouse in respect of certain superannuation interests |
| (No corresponding division) | Division 1—Preliminary |
| (No corresponding subdivision) | Subdivision A—Simplified outline of this Part |
| (No corresponding provision) | 69 |
| Division 6.1—Interpretation | Subdivision B—Interpretation |
| 44 | 70 |
| Division 6.1A—Adjustment of base amount | Subdivision C—Adjustments to the base amount for superannuation interests in the growth phase |
| 45A | 71 |
| 45B | 73 |
| 45C | 72 |
| 45D | 74 |
| Division 6.2—Superannuation interest in growth phase at date of service of agreement or date of order | Division 2—Superannuation interest in growth phase at date of service of agreement or date of order |
| (No corresponding subdivision) | Subdivision A—Preliminary |
| (No corresponding provision) | 75 |
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| 49 | 77 |
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| 51 | 79 |
| 52 | 80 |
| 53 | 81 |
| 54 | 82 |
| 54A | 83 |
| Division 6.3—Superannuation interest in payment phase at date of service of agreement or date of order | Division 3—Superannuation interest in payment phase at date of service of agreement or date of order |
| (No corresponding subdivision) | Subdivision A—Preliminary |
| Subdivision 6.3.1—Application of Division 6.3 | (No corresponding subdivision) |
| (No corresponding provision) | 85 |
| (No corresponding provision) | 84 |
| Subdivision 6.3.2—First or only payment split | Subdivision B—First or only payment split |
| 55A | 86 |
| 55AA | 86 |
| 56 | 87 |
| 57 | 88 |
| 58 | 89 |
| 58A | 90 |
| Subdivision 6.3.3—Second or later payment split | Subdivision C – Second or later payment split |
| 58B | 91 |
| 58C | 92 |
| 58D | 93 |
| 58E | 94 |
| Part 7—General provisions about payment splitting | (No corresponding part) |
| Division 7.1—General | Part 8 – Fees payable to trustee and waiver of rights |
| 59 | 95 |
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| Division 7.2—Provision of information to and by trustee | Part 9 – Provision of information to and by trustee |
| (No corresponding division) | Division 1 - Preliminary |
| (No corresponding provision) | 97 |
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| (No corresponding division) | Division 2 – Declaration accompanying application for information about a superannuation interest |
| 62 | 99 |
| (No corresponding division) | Division 3 - Information provided by trustee about superannuation interests |
| (No corresponding subdivision) | Subdivision A – Information about certain accumulation interests |
| 63(1), 63(7) and 63(8) | 100 |
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| 63(3) | 102 |
| 63(4) | 103 |
| 63(4A) and 63A | 104 |
| 63(5) | 105 |
| 63(6)-(6B) | 106 |
| (No corresponding subdivision) | Subdivision B – Information about certain defined benefit interests |
| 64(1) and 64A(1) | 107 |
| 64(2) | 108 |
| 64(3), 64A(3), (5) and (7) | 109 |
| 64(4), 64A(4) to (7) | 110 |
| 64(4A) | 111 |
| 64(5) | 112 |
| 64(6)-(7B) | 113 |
| 65 | 114 |
| (No corresponding subdivision) | Subdivision C – Information about certain percentage-only interests |
| 66(1) | 115 |
| 66(2) | 116 |
| 66(3) | 117 |
| 66(3A) | 118 |
| 66(4) | 119 |
| 66(4A) | 120 |
| 66(5) | 121 |
| 66(6) | 122 |
| (No corresponding subdivision) | Subdivision D – Information about certain innovative superannuation interests |
| (No corresponding provision) | 123 |
| (No corresponding provision) | 124 |
| (No corresponding provision) | 125 |
| (No corresponding provision) | 126 |
| (No corresponding provision) | 127 |
| (No corresponding provision) | 128 |
| (No corresponding subdivision) | Subdivision E – Information about interests in self managed superannuation funds |
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| 67(3) | 131 |
| 67(4) | 132 |
| 67(5) | 133 |
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| 68 | 134 |
| 68A | Subdivision G – Information about certain interests for which an agreement or splitting order applies |
| 68A(1)-(3) | 135 |
| 68A(4) | 136 |
| (No corresponding subdivision) | Subdivision H – How and when trustee must provide information |
| 68B | 137 |
| (No corresponding subdivision) | Subdivision I – Certain secondary government trustees not required to provide information |
| 69 | 138 |
| (No corresponding subdivision) | Subdivision J – Information provided by trustee to non-member spouse |
| 70 | 139 |
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| 72 | 141 |
| Part 8—Application, saving and transitional provisions | Part 10 – Transitional arrangements |
| (No corresponding division) | Division 1 – Transitional arrangements for the commencement of this instrument |
| 73 | (No corresponding provision) |
| 74 | (No corresponding provision) |
| (No corresponding provision) | 142 |
| 74 | (No corresponding provision) |
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| **SCHEDULES** | |
| Schedule 1—Forms | Schedule 1—Forms |
| Schedule 1A—Value of non-member spouse’s entitlement for percentage only interest in superannuation fund or approved deposit fund in payment phase | Schedule 2—Value of non-member spouse’s entitlement for percentage only interest in superannuation fund or approved deposit fund in payment phase |
| Part 1—Preliminary | Part 1—Preliminary |
| Part 2—Method for subparagraphs 90XJ(1)(b)(i) and 90YN(1)(b)(i), and paragraphs 90XT(1)(c) and 90YY(1)(c), of the Act | Part 2—Method for subparagraphs 90XJ(1)(b)(i) and 90YN(1)(b)(i), and paragraphs 90XT(1)(c) and 90YY(1)(c), of the Act |
| Part 3—Method for subparagraphs 90XJ(1)(b)(ii) and 90YN(1)(b)(ii), and paragraphs 90XT(1)(b) and 90YY(1)(b), of the Act | Part 3—Method for subparagraphs 90XJ(1)(b)(ii) and 90YN(1)(b)(ii), and paragraphs 90XT(1)(b) and 90YY(1)(b), of the Act |
| Part 4—Reversion valuation factors | Part 4—Reversion valuation factors |
| Schedule 2—Method for determining gross value of defined benefit interest | Schedule 3—Method for determining gross value of defined benefit interest |
| Part 1—Preliminary | Part 1—Preliminary |
| Part 2—Interest relating to current employment—benefit payable only as lump sum | Part 2—Interest relating to current employment—benefit payable only as lump sum |
| Part 3—Interest relating to current employment—benefit payable only as pension | (No corresponding part) |
| (No corresponding part) | Part 3—Interest relating to current employment—benefit payable only as pension, and member spouse’s age is 65 years or less |
| (No corresponding part) | Part 4—Interest relating to current employment—benefit payable only as pension, and member spouse’s age is more than 65 years |
| Part 4—Interest relating to current employment—benefit payable as combination of lump sum and pension | Part 5—Interest relating to current employment—benefit payable as combination of lump sum and pension |
| Part 5—Interest relating to former employment—benefit payable only as lump sum | Part 6—Interest relating to former employment—benefit payable only as lump sum |
| Part 6—Interest relating to former employment—benefit payable only as pension | Part 7—Interest relating to former employment—benefit payable only as pension |
| Part 7—Interest relating to former employment—benefit payable as combination of lump sum and pension | Part 8—Interest relating to former employment—benefit payable as combination of lump sum and pension |
| Schedule 3—Method for determining gross value of partially vested accumulation interest | Schedule 4—Method for determining gross value of partially vested accumulation interest |
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| (No corresponding part) | Part 1—Preliminary |
| (No corresponding part) | Part 2—Interest has no guarantee period, or guarantee period has already ended |
| (No corresponding part) | Part 3—Interest has a guarantee period that is yet to end |
| (No corresponding division) | Division 1—Application and method |
| (No corresponding division) | Division 2—Present value of the pension payable for the remaining part of the guarantee period |
| (No corresponding division) | Division 3—Present value of the pension payable after the end of the guarantee period |
| (No corresponding schedule) | Schedule 6—Method for determining gross value of superannuation interest payable as life pension due to invalidity |
| Schedule 4A—Method for determining value of superannuation interest in lifetime annuity | (No corresponding schedule) |
| Schedule 5—Method for determining gross value of superannuation interest payable as fixed term pension | Schedule 7—Method for determining gross value of superannuation interest payable as fixed term pension |
| Schedule 5A—Method for determining value of superannuation interest in fixed term annuity | (No corresponding schedule) |
| Schedule 6—Method for determining gross value of superannuation interest payable as pension and future lump sum | Schedule 8—Method for determining gross value of superannuation interest payable as pension and future lump sum |
| Schedule 7—Modifications of Division 6.2 | Schedule 9—Modifications of Division 2 of Part 7 |