



## 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.*

<b>Provision number existing Regulations (where applicable)</b>	<b>Provision number in exposure draft Regulations (where applicable)</b>
Part 1 – Preliminary	Part 1 - Preliminary
1	1
(No corresponding provision)	2
(No corresponding provision)	3
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

<b>Provision number existing Regulations (where applicable)</b>	<b>Provision number in exposure draft Regulations (where applicable)</b>
(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

Comparison table of provision numbers

<b>Provision number existing Regulations (where applicable)</b>	<b>Provision number in exposure draft Regulations (where applicable)</b>
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

<b>Provision number existing Regulations (where applicable)</b>	<b>Provision number in exposure draft Regulations (where applicable)</b>
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
46	76

<b>Provision number existing Regulations (where applicable)</b>	<b>Provision number in exposure draft Regulations (where applicable)</b>
49	77
50	78
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
60	96
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
61	98
(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
63(2)	101

<b>Provision number existing Regulations (where applicable)</b>	<b>Provision number in exposure draft Regulations (where applicable)</b>
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
67(1)	129
67(2)	130
67(3)	131
67(4)	132
67(5)	133
(No corresponding subdivision)	Subdivision F – Information about small superannuation accounts interests
68	134

<b>Provision number existing Regulations (where applicable)</b>	<b>Provision number in exposure draft Regulations (where applicable)</b>
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
71	140
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)
75	143
<b>SCHEDULES</b>	
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)

<b>Provision number existing Regulations (where applicable)</b>	<b>Provision number in exposure draft Regulations (where applicable)</b>
(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
Schedule 4—Method for determining gross value of superannuation interest payable as life pension	Schedule 5—Method for determining gross value of superannuation interest payable as life pension (otherwise than due to invalidity)
(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