# **EXTRAORDINARY**

# GOVERNMENT OF FIJI GAZETTE SUPPLEMENT

No. 10

THURSDAY, 31st MARCH

2022

[LEGAL NOTICE No. 17]

FIJI NATIONAL PROVIDENT FUND ACT 2011

# Fiji National Provident Fund (Special Death Benefits) Regulations 2022

In exercise of the powers conferred on me by sections 78 and 143 of the Fiji National Provident Fund Act 2011, after considering advice from the Fiji National Provident Fund Board, I hereby make these Regulations—

#### Short title and commencement

- 1.—(1) These Regulations may be cited as the Fiji National Provident Fund (Special Death Benefits) Regulations 2022.
  - (2) These Regulations are deemed to have come into force on 1 July 2012.

#### Interpretation

- 2. In these Regulations, unless the context otherwise requires—
  - "Act" means the Fiji National Provident Fund Act 2011;
  - "benefit" means the amount of special death benefit as determined by the Board in accordance with section 77 of the Act;
  - "benefit payable" means the calculation of what is payable to a member as special death benefit upon the member's death in accordance with regulation 3;
  - "date of death" means the date specified as the date of death of a deceased member on the official death certificate issued in respect of the member or the date specified on the court order that the member is presumed dead;
  - "eligible member" means a member that satisfies the eligibility conditions set out in regulation 7;
  - "general entitlement" means a member's general entitlement for the financial year 2012-2013 and the member's general entitlement for the financial years 2013-2014, and later;
  - "premium" means the amount of special death benefit premium as determined by the Board in accordance with section 77 of the Act;
  - "Special Death Benefits Fund" means the fund established under section 79 of the Act; and
  - "voluntary member" means a person who is not an employee of a registered employer and is admitted as a member under section 36(5) of the Act.

## Benefit payable

3. The benefit payable in respect of a deceased member's death is to be calculated as follows—

Benefit payable = (Net premium/Premium) x Benefit

where-

Net premium	is the amount of premium deducted from the member's general account in accordance with these Regulations during the financial year in which the member died
Premium	is the amount of special death benefit premium as determined by the Board in accordance with section 77 of the Act for the financial year during which the member died
Benefit	is the amount of the special death benefit determined by the Board in accordance with section 77 of the Act for the financial year during which the member died

Amount of benefit and premium as determined by the Board

- 4. For the purposes of section 77 of the Act, unless the actuary advises otherwise, the Board has determined that the—
  - (a) amount of benefit is \$8,500; and
  - (b) amount of premium is \$35.

## Premium deduction

- 5.—(1) The Board must deduct from each eligible member's general entitlement at the start of each financial year an amount equal to the premium for that financial year or the entire balance of the member's general entitlement if that is less.
- (2) If the amount of premium deducted from an eligible member's general entitlement at the start of a financial year is less than the premium and if any amounts are subsequently credited to the eligible member's general entitlement during that financial year, then further deductions must be made immediately in respect of any shortfall remaining in respect of the premium.
- (3) If a person first becomes an eligible member of the FNPF during the course of a financial year, then premium must be deducted from the member's general entitlement as soon as any amount is credited to it.
- (4) The amount of premium to be deducted in accordance with subregulation (3) is equal to the premium for that financial year or the entire balance of the member's general entitlement if that is less.
- (5) If the amount of premium deducted under subregulation (4) is less than the premium, then if any amounts are subsequently credited to the member's general entitlement during that financial year, then further deductions must be made immediately in respect of any shortfall remaining in respect of the premium.

## Certain contributions deemed allocated to general entitlement

- 6.—(1) If a contribution has been received by the FNPF prior to a member's date of death but has not been posted to the member's FNPF account before the member's date of death, then the contribution is deemed to have been allocated to the member's general entitlement.
- (2) If the amount of premium that has been deducted from a member's general entitlement for the financial year of the member's death is less than the premium then any amounts deemed to have been allocated to the member's general entitlement under regulation 6(1) are deemed to have been deducted from the member's general entitlement in respect of any shortfall remaining in respect of the premium.

#### Eligibility

- 7. For the purpose of section 78 of the Act, a member of the FNPF is eligible for payment of the benefit as the result of their death in a financial year, if—
  - (a) the member's age at the date of his or her death is at least 15 if the member is not a voluntary member;
  - (b) the member's age at the date of his or her death is at least 16 if the member is a voluntary member; and
  - (c) the member has not at any time prior to his or her date of death withdrawn the whole amounts in their preserved and general entitlements unless that withdrawal was due to marriage under previous legislative provisions.

#### Consequential amendment

8. The Fiji National Provident Fund Regulations 2014 is amended by deleting regulation 45.

Made this 28th day of March 2022.

A. SAYED-KHAIYUM Attorney-General and Minister for Economy