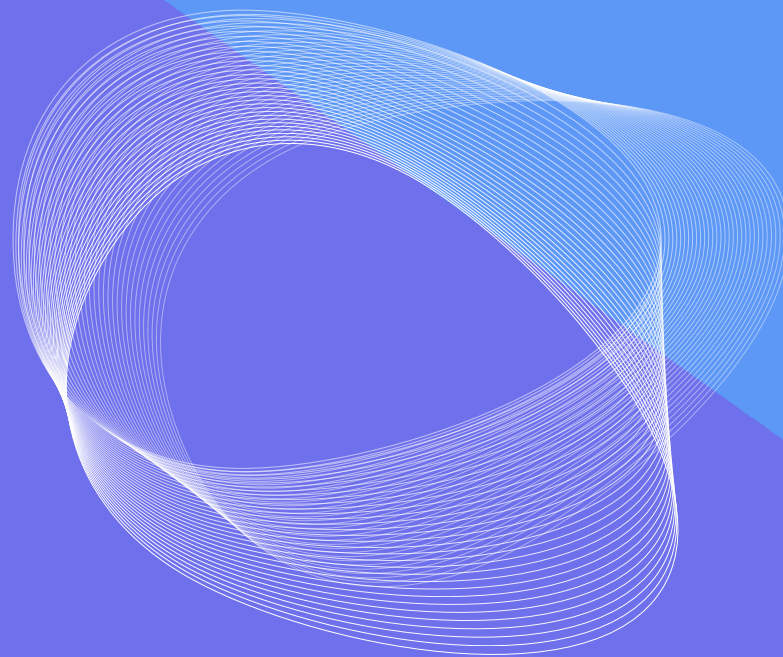


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ADMINISTERING AUTHORITY DISCRETIONS



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Section 1 – Pension benefits and administration

1. Additional Pension Contributions, Qualifying Additional Pension Arrangements, and Shared Cost Additional Pension Contributions (APC/SCAPC)

Discretion	Regulations	Reg No.
Whether to turn down a request to pay an APC/QAPA/SCAPC over a period of time where it would be impractical to allow such a request (for example where the sum being paid is very small and could be paid as a single payment). We will normally only accept a request to pay an APC/QAPA/SCAPC over a period of time where the lump sum cost is over £50.	LGPS Regulations 2013	16(1)
Whether to require a satisfactory medical before agreeing to an application to pay an APC/QAPA/SCAPC. Members are required to be assessed by their GP if they wish to purchase an APC.	LGPS Regulations 2013	16(10)
Whether to turn down an application to pay an APC/QAPA/SCAPC if not satisfied that the member is in reasonably good health. The administering authority would normally turn down an application for an APC/QAPA/SCAPC if the member is not in reasonably good health.	LGPS Regulations 2013	16(10)

2. Transfers and aggregation of benefits

Discretion	Regulations	Reg No.
Allow transfer of pension rights into GMPF. We usually only accept transfers that we are obliged to accept, being those that are required by the LGPS or Public Sector Transfer Club.	LGPS Regulations 2013	100(7)
Extend normal time limit for acceptance of a transfer value beyond 12 months from joining the LGPS. We would not normally agree to an extension of the transfer period, unless the employer and the administering authority agree. We would not expect any extension to extend beyond 18 months from the date of joining.	LGPS Regulations 2013	100(6)
Retention of Contributions Equivalent Premium (CEP) where member transfers out. We will normally retain an amount equal to the CEP where a member transfers out but GMPF continues to hold liabilities relating to contracted out (SERPS) membership.	LGPS Regulations 1997	118
In the absence of an election from the member within 12 months of ceasing a concurrent employment, decide to which ongoing record the benefits from the ceased employment should be aggregated. The administering authority will determine which ongoing record the concurrent employment should be aggregated with.	LGPS (Transitional Provisions) Regulations 2014	10(9)

3. Retiring Members

Discretion	Regulations	Reg No.
Whether to extend the time limits within which a member must give notice of the wish to draw benefits before normal pension age or upon flexible retirement. The administering authority would not normally extend the time limit.	LGPS Regulations 2013	32(7)
Extension of the period following redundancy for a member to make an election to capitalise an added years contract. We will normally apply the prescribed three month time limit but will assess each case on its own merits.	LGPS (Transitional Provisions) Regulations 2014 LGPS Regulations 1997	15(1)(c) 83(5)

4. Retiring Members – Where the former employer no longer exists

Where a former employing authority no longer exists, certain regulations require Tameside MBC to use its discretion to make decisions on the former employers behalf.

Generally, these decisions relate to situations where a member wishes to draw their pension benefits before their normal retirement date and early retirement reductions would normally apply. The member can apply to their employer or former employer requesting they exercise their discretion to consider waiving those reductions. However, where the former employer ceases to exist, this discretion falls to the administering authority, Tameside MBC. The discretions and applicable regulations are listed below.

Discretion	Regulations	Reg No.
Waiving actuarial reductions on post 1 April 2014 pension benefits (CARE).	LGPS Regulations 2013	30(8) & 60(1)
Whether to switch on the 85 year rule (pre 1 April 2014 benefits).	LGPS (Transitional Provisions) Regulations 2014 – Schedule 2	1(2), 1(1)(c), 1(1)(f) & 2(1)
	LGPS (Transitional Provisions) Regulations 2014	3(1) & 3(5A)(vi)
Waiving reductions on compassionate grounds (pre 1 April 2014 benefits).	LGPS (Benefits) Regulations 2007	30(5) & 30A(5)
	LGPS Regulations 1997	31(5) & 106(1)
	LGPS (Transitional Provisions) Regulations 1997	4
	LGPS Regulations 1995	D11(2)(c)

In using its discretion to consider applications under any of the regulations listed above, Tameside MBC will assess each case on its own merits, but will give consideration to the following:

- the grounds for the request
- the policy of the former employer, if one exists
- the costs involved in consenting to the request
- the opinion and financial position of the body liable for any costs
- any specific circumstances that appear to be relevant

5. Commutation of benefits

Discretion	Regulations	Reg No.
Decide whether to commute a member's pension under any of the following legislation: The administering authority will commute a member's pension where it meets the requirements of the relevant legislation. Finance Act 2004 • Section 166 – Trivial Commutation Lump Sum rules • Section 168 – Trivial Commutation Lump Sum Death Benefit rules Registered Pension Schemes (Authorised Payments) Regulations 2009 – small lump sums • Regulation 6 (payment after relevant accretion), • Regulation 11 (de minimis rule for pension schemes), • Regulation 12 (payments by larger pension schemes)	LGPS Regulations 2013 LGPS (Benefits) Regulations 2007 LGPS (Transitional Provisions) Regulations 2008 LGPS Regulations 1997	34(1) 39(1) 14(3) 49(1)
Decide whether to commute benefits due to exceptional ill-health. (Applicable to those who left employment before 1 April 2008). The administering authority will offer to commute a member's pension where it meets the requirements of this regulation.	LGPS (Transitional Provisions) Regulations 2014 LGPS Regulations 1997	15(1)(c) 83(5)

6. Internal Dispute Resolution Procedure (IDRP)

Discretion	Regulations	Reg No.
Whether to extend six month period to lodge a stage one IDRP appeal. The adjudicator may choose to extend the six month period to lodge a stage one IDRP appeal, where circumstances have prevented a member lodging their appeal earlier.	LGPS Regulations 2013	74(4)
Decide procedure to be followed by adjudicator when exercising stage one IDRP functions and decide the manner in which those functions are to be exercised. The adjudicator has decided the procedure to be followed when exercising Stage one IDRP functions.	LGPS Regulations 2013	74(6)
Decide procedure to be followed by adjudicator when exercising stage one IDRP functions and decide the manner in which those functions are to be exercised. The adjudicator has decided the procedure to be followed when exercising Stage one IDRP functions.	LGPS Regulations 2013	76(4)
Whether the administering authority should appeal against employer decision (or lack of a decision). GMPF may appeal to the Secretary of State when we believe an employer has made a decision (or lack of) or committed an act that is both wrong in law and material, where we have been unable to persuade the employer to alter its actions (or inactions).	LGPS Regulations 2013	79(2)

7. Death Benefits – Death Grant payment guidelines

Discretion - Deciding to whom a death grant is paid.	Regulations
The Local Government Pension Scheme (LGPS) Regulations state that the appropriate administering authority for a fund may at their absolute discretion pay the death grant to or for the benefit of the member's nominee, personal representatives, or any person appearing to the authority to have been a relative or dependent of the member. Tameside MBC is the administering authority for GMPF. Tameside MBC exercises its duties as an administering authority through a committee called the GMPF Pension Fund Management Panel. The Management Panel has guidelines for paying deaths grants, which are outlined below. Every member of GMPF can complete an expression of wish form to let us know who they would like us to pay any death grant due to. We call this making a nomination. (a) We will normally pay the death grant to the people or organisations that the member has nominated. However, where a significant event has taken place since the member made their nomination, such as a marriage, divorce or separation, then we will take this into account and may decide to set the nomination aside. (b) We will normally pay the death grant to a spouse, civil or dependent cohabiting partner if the member has not made a nomination. However, we may decide to pay or divide the death grant between other family members if the member was separated from their spouse or partner at the time of their death or if the member has children from a previous relationship. (c) We will normally pay the death grant in equal shares to any known children if the member has not made a nomination and if we are not paying a surviving spouse, civil registered partner or dependent cohabiting partner. We may include stepchildren and any children that the member accepted as children of the family. (d) We will normally pay the members parents or siblings if the member has not made a nomination and if we are not paying a spouse, partner or children for whatever reason. When deciding who to pay, we will normally follow the standard rules used to determine who inherits when someone dies without a will, known as intestacy rules.	LGPS Regulations 2013 40(2), 43(2) & 46(2) LGPS (Benefits) Regulations 2007 23(2), 32(2) & 35(2) LGPS Regulations 1997 38(1) & 155(4) LGPS Regulations 1995 E8

(f) However, the Chief Executive of Pensions may decide to distribute the death grant differently if:

- 1 there is evidence that the nomination may not have represented the member's wishes immediately before death, or
- 2 the nominee is no longer alive or cannot be traced, or no personal representative can be identified, or
- 3 representations have been received from or on behalf of potential beneficiaries requesting a different treatment, or
- 4 there is another reason that would make following the normal guidelines impossible or inappropriate.

If so, the Chief Executive of Pensions may invite claimants to put forward proposals as to how we might distribute the death grant in a way that would satisfy all parties involved.

Please note that we will consider reimbursing reasonable funeral costs from the death grant if the estate cannot meet these costs. We will ask for evidence of the payment before doing so. We will not normally reimburse more than the amount outlined as the average cost of a funeral in the UK and currently stated as £4,141 Source: SunLife Cost of Dying Report 2024 and provided by moneyhelper.org.uk a website produced by the Money and Pensions Service and which we will keep under annual review.

8. Death Benefits continued

Discretion	Regulations	Reg No.
Decide to who any additional voluntary contributions or shared costs additional voluntary contributions (AVC/SCAVC) monies (including life assurance monies) are to be paid on the death of a member. Where the administering authority has discretion, it will normally pay any AVC/SCAVC in line with the main scheme death grant. Otherwise it will be paid to the deceased' personal representatives.	LGPS Regulations 2013	17(12)
Whether to pay the whole or part of the amount that is due to the personal representatives (including anything due to the deceased member at the date of death) to the personal representatives, or anyone appearing to be beneficially entitled to the estate without need for grant of probate / letters of administration where payment is less than amount specified in s6 of the Administration of Estates (Small Payments) Act 1965. We will normally make payments due to the personal representative in respect of a deceased person without the production of probate or Letters of Administration (LOA), where the amounts due are below the amount specified in any order under s.6 of Admin. Of Estates (Small Payments) Act 1965.	LGPS Regulations 2013 LGPS (Administration) Regulations 2013 LGPS Regulations 1997	82(2) 52(2) 95
Where member to whom regulation B10 applies (use of average of 3 years pay for final pay purposes) dies before making an election, whether to make that election on behalf of the deceased member. Where GMPF are aware that a reduction in pay has occurred, we would make an election on behalf of the deceased member to utilise the protection offered by Regulation B10.	LGPS (Benefits) Regulations 2007	10(2)

Discretion	Regulations	Reg No.
Make election on behalf of deceased member with a certificate of protection of pension benefits therefore determine best pay figure to use in the benefit calculations (pay cuts / restrictions occurring pre 1 April 2008). Where GMPF are aware that a certificate of protection has been issued, we would make an election on behalf of the deceased member.	LGPS Regulations 1997	23(9)

9. Death Benefits continued

Discretion	Regulations	Reg No.
Decide to treat a child (who has not reached the age of 23) as being in continuous full-time education or vocational training despite a break. We may decide that short breaks or a gap year are interruptions in education if we have been notified in advance. We will then normally restart a suspended child's pension at the end of such a break/gap. Once we see education has come to an end we are very unlikely to recommence payment of a child's pension.	LGPS (Transitional Provisions) Regulations 2014	17(9)(a)
Decide evidence required to determine financial dependence of cohabiting partner on scheme member or financial interdependence of cohabiting partner and scheme member. Examples of evidence include but are not limited to: • council tax bills, bank or credit card statements and main utility bills • mortgage statements or property rental agreement • copies of joint life assurance policies or loan/credit agreements taken out in both names. This list is not exhaustive and we will consider any documentation that is sent to us that confirms financial dependency covering the two years period prior to death.	LGPS (Transitional Provisions) Regulations 2014	17(9)(b)
Whether to pay the whole or part of a child's pension to another person for the benefit of that child. Where a child is under 18 we will normally pay their pension to the person who has the care of the child, to be applied for the benefit of that child.	LGPS (Benefits) Regulations 2007 LGPS Regulations 1997 LGPS Regulations 1995	27(5) 47(2) G11(2)

Discretion	Regulations	Reg No.
Apportionment of children's pension amongst eligible children. Where there is more than one eligible child we will normally divide a children's pension equally between them.	LGPS Regulations 1997	47(1)
	LGPS Regulations 1995	G11(1)
Whether to pay spouse's pensions for life (rather than ceasing during any period of remarriage or co-habitation). Spouses pensions that came into payment after 1 April 1998 are payable for life.	LGPS Regulations 1995	F7

10. General Administration

Discretion	Regulations	Reg No.
Whether to have a written pensions administration strategy and, if so, the matters it should include. GMPF has established and published a pensions administration strategy.	LGPS Regulations 2013	59(1) & (2)
Member pension accounts may be kept in such form as is considered appropriate. GMPF will keep the pension account in the form most appropriate to the liabilities built up.	LGPS Regulations 2013	22(3)(c)
In the absence of an election from the member, decide which benefit is to be paid where the member would be entitled to a benefit under 2 or more regulations in respect of the same period of Scheme membership. The administering authority would normally use its discretion to decide on a case by case basis.	LGPS Regulations 2013 LGPS (Benefits) Regulations 2007	49(1)(c) 42(1)(c)
Whether, where a person is incapable of managing their affairs, to pay the whole or part of that person's pension benefits to another person for their benefit. The administering authority may do this where we are satisfied that this would be in the best interests of the beneficiary.	LGPS Regulations 2013 LGPS (Administration) Regulations 2008	83 52A
Outstanding employee contributions can be recovered as a simple debt or by deduction from benefits. We will normally deduct any unpaid employee contributions from benefits.	LGPS (Administration) Regulations 2008 LGPS Regulations 1997	45(3) 89(3)

Discretion	Regulations	Reg No.
Date to which benefits shown on an annual deferred benefit statement are calculated. Benefits shown on an annual deferred benefit statement are calculated to the relevant date of 31 March prior to the date that the statement is issued.	LGPS Regulations 2013	106A(5)
Discharge of liability for pension credit rights. Pension Credit liabilities are discharged by payment of benefits at the relevant payable date, or upon transfer of those Pension Credit liabilities to another qualifying pension scheme.	LGPS Regulations 1997	147
Decide policy on abatement of pre 1 April 2014 element of pensions in payment following re-employment. GMPF will not abate retirement pensions but may abate (on reemployment or subsequent retirement) the 'extra pension' awarded by an employer to compensate a member who has been retired early.	LGPS (Transitional Provisions) Regulations 2014 LGPS (Administration) Regulations 2008	13 70(1) & 71(4)(c)
Determine the amount of an exit credit. We will follow the guidelines we have set out within section 4.2 and Appendix 1 of GMPF's Funding Strategy Statement.	LGPS Regulations 2013	64

11.General Administration continued

Discretion	Regulations	Reg No.
Bulk Transfers - whether to agree to a bulk transfer payment. The administering authority would normally use its discretion to decide on a case by case basis.	LGPS Regulations 2013	98(1)(b)
Bulk Transfers – whether to agree to set aside bulk transfer assets / cash and acquisition of rights in new scheme. The administering authority would normally use its discretion to decide on a case by case basis.	LGPS Regulations 2013	98(4)(a)
Bulk Transfers – determine the amount of, and adjustments to, bulk transfer payment. The administering authority would normally use its discretion to decide on a case by case basis.	LGPS Regulations 2013	99(1) & (2)
Bulk Transfers – Determine who should bear the bulk transfer actuarial costs (where more than one employing authority is involved in the transfer). The administering authority would normally use its discretion to decide on a case by case basis.	LGPS Regulations 2013	99(5)
Decide whether to delegate any administering authority functions under the Regulations. The administering authority may delegate its functions where it deems it necessary to do so.	LGPS Regulations 2013	105(2)
Decide whether to establish a joint local pension board (if approval has been granted by the Secretary of State). The administering authority has chosen to establish a joint local pension board.	LGPS Regulations 2013	106(3)

Discretion	Regulations	Reg No.
Decide procedures applicable to the local pension board. The administering authority has decided the procedures applicable to the local pension board.	LGPS Regulations 2013	106(6)
Decide appointment procedures, terms of appointment and membership of local pension board. The administering authority has decided the procedures applicable to the local pension board.	LGPS Regulations 2013	107(1)

12.General Administration – Annual Allowance – Voluntary Scheme Pays Policy

Discretion	Regulations	Reg No.
To decide whether to offer voluntary scheme pays facility to members who have an annual allowance tax charge; and, if so, to decide the circumstances upon which it would do so. The administering authority offers use of the voluntary scheme pays facility in the circumstances set out below: (a) GMPF accept voluntary scheme pays elections for members who are subject to the tapered annual allowance if their pension savings are above the standard annual allowance (that is, where there is both a mandatory and a voluntary element to the tax charge). (b) GMPF also accept voluntary scheme pays elections for members who are subject to the tapered annual allowance if their pension savings are below the standard annual allowance (that is, where there is no mandatory element to the tax charge). (c) GMPF will accept voluntary scheme pays elections if the members completed election form is received by 15 December of the tax year after the tax year to which the tax charge applies. GMPF may accept if an election form is received later this will be determined on a case by case basis. GMPF will then pay the tax charge by the following 31 January. (d) GMPF will <u>not</u> accept elections for mandatory or voluntary scheme pays tax charges of less than £2,000. (e) GMPF will accept voluntary scheme pays elections where ‘administrative difficulties’ have meant that the member was not entitled to apply for scheme pays on a mandatory basis. For example, where GMPF failed to recognise that a member had exceeded the Administering Authority before the benefits were crystallised. (f) GMPF will also accept voluntary scheme pays elections based on ‘administrative difficulties’ where a member already has a pension in payment where a member may have made an election for payment of the benefit but all relevant information was not provided in a timely manner prior to the payment of the pension.	The Registered Pension Schemes (Modification of Scheme Rules) Regulations 2011	2

Section 2 – Statements of Policy

13. Mandatory Administering Authority policies

Discretion	Regulations	Reg No.
Governance Compliance Statement must state whether the admin authority delegates their function or part of their function in relation to maintaining a pension fund to a committee, a sub-committee or an officer of the admin authority and, if they do so delegate, state: • the frequency of any committee or sub-committee meetings, • the terms, structure and operational procedures appertaining to the delegation, and • whether representatives of employing authorities or members are included and, if so, whether they have voting rights. The policy must also state: • the extent to which a delegation, or the absence of a delegation, complies with Sec of State guidance and, to the extent it does not so comply, state the reasons for not complying, and • the terms, structure and operational procedures appertaining to the local Pensions Board. A Governance Compliance Statement is in place.	LGPS Regulations 2013	55
Decide on Funding Strategy for inclusion in funding strategy statement. A Funding Strategy is in place.	LGPS Regulations 2013	58

Discretion	Regulations	Reg No.
Communication policy must set out the policy on provision of information and publicity to, and communicating with, members, representatives of members, prospective members and Scheme employers; the format, frequency and method of communications; and the promotion of the Scheme to prospective members and their employers. A Communications policy is in place.	LGPS Regulations 2013	61

Section 3 – Employing Authorities

14. Employing Authorities – Admissions

Discretion	Regulations	Reg No.
Whether to agree to an admission agreement with a Care Trust, NHS Scheme employing authority or Care Quality Commission. We would normally enter into an admission agreement unless the administering authority deemed it detrimental to other scheme employers to do so.	LGPS Regulations 2013	4(2)(b)
Whether to agree to an admission agreement with a body applying to be an admission body. We are obliged to admit those formerly known as transferee admission bodies (for example, a body referred to in a best value arrangement). We usually admit those formerly known as community admission bodies, provided we are satisfied about their long term financial security. This means that we usually require a public sector guarantee and that the body is pooled with a local authority for the assessment of pension liabilities.	LGPS Regulations 2013	3(1A), 3(5) & Part 3, paragraph 1 of Schedule 2
Whether to agree that an admission agreement may take effect on a date before the date on which it is executed. The administering authority would normally agree to an agreement taking effect before the date it is executed assuming this is within a reasonable time period.	LGPS Regulations 2013	Part 3, paragraph 14 of Schedule 2

Discretion	Regulations	Reg No.
Define what is meant by “employed in connection with”. Normally the administering authority would regard ‘employed in connection with’ to mean employed for more than 50% of contracted hours.	LGPS Regulations 2013	Part 3, paragraph 9(d) of Schedule 2
Whether to set up a separate admission agreement fund. The administering authority would not normally set up a separate admission agreement fund, but may choose to do this if appropriate to the admission agreement.	LGPS Regulations 2013	54(1)

15. Employing Authorities – Administration matters

Discretion	Regulations	Reg No.
Whether to suspend (by way of issuing a suspension notice), for up to 3 years, an employer's obligation to pay an exit payment where the employer is again likely to have active members within the specified period of suspension. The administering authority may choose to extend this period on a case by case basis.	LGPS Regulations 2013	64(2A)
Whether to obtain revision of employer's contribution rate if there are circumstances which make it likely a Scheme employer will become an exiting employer. We may choose to obtain a revision of employer's contribution rate if circumstances require us to do so.	LGPS Regulations 2013	64(4)
Decide frequency of payments to be made over to GMPF by employers and whether to make an admin charge. The frequency of payments under this regulation are detailed in the Pension Administration Strategy.	LGPS Regulations 2013 LGPS Regulations 1997	69(1) 81(1)
Decide form and frequency of information to accompany payments to GMPF. The form and frequency of information to accompany payments is detailed in the Pension Administration Strategy.	LGPS Regulations 2013 LGPS Regulations 1997	69(4) 81(5)
Whether to issue an employer with a notice to recover additional costs incurred as a result of the employer's level of performance. We may choose to issue a notice under this regulation where necessary and details of circumstances under which are contained within the Pension Administration Strategy.	LGPS Regulations 2013 LGPS (Transitional Provisions) Regulations 2014	70 22(2)

Discretion	Regulations	Reg No.
Whether to charge interest on payments made by employers which are overdue. The administering authority may charge interest on such payments and details of circumstances under which are contained within the Pensions Administration Strategy.	LGPS Regulations 2013 LGPS Regulations 1997	71(1) 82(1)
Specify information to be supplied by employers to enable the administering authority to discharge its functions. The information to be supplied by employers to enable the administering authority to discharge its functions is detailed in the Pensions Administration Strategy.	LGPS Regulations 2013 LGPS (Transitional Provisions) Regulations 2014	80(1)(b) 22(1)
Agree to pay annual compensation on behalf of an employer and recharge the payment to an employer. The administering authority will not normally agree to any new requests to pay any annual compensation on behalf of the employer.	LGPS Regulations 1997	31(2)

16. Employing Authorities – Administration matters

Discretion	Regulations	Reg No.
Timing of pension increase payments by employers to the administering authority. A former employing authority can have pensions increase liabilities that have not been provided for by employer contributions. When this is certified by the administering authority's actuary, further cash payments may be made, at intervals determined by the administering authority.	LGPS Regulations 1997	91(6)
Whether to terminate an admission agreement in the event of: • insolvency, winding up or liquidation of the body, • breach by that body of its obligations under the admission agreement, or • failure by that body to pay over sums due to the Fund within a reasonable period of being requested to do so. The administering authority will terminate an admission agreement in these events as outlined in relevant clauses of the admission agreement.	LGPS Regulations 2013	Part 3, paragraph 9(d) of Schedule 2
Whether to extend the period beyond six months from the date an Employer ceases to be a Scheme Employer, by which to pay an exit credit. The administering authority and exiting employer may jointly agree to extend this period on a case by case basis.	LGPS Regulations 2013	64(2ZAB)(b)
Approve independent registered medical practitioners (IRMP) used by employers (for ill health benefits). The administering authority will approve IRMPs used by employers (for ill health benefits).	LGPS Regulations 2013 LGPS (Administration) Regulations 2008 LGPS Regulations 1997	36(3) 56(2) 97(10)

Discretion	Regulations	Reg No.
Whether to require any strain costs to be paid “up front” by the employing authority if the employing authority “switches on” the 85 year rule for a member voluntarily retiring (other than flexible retirement) prior to age 60, or waives an actuarial reduction on compassionate grounds under TPSch 2, para 2(1). The administering authority will require all strain costs to be paid up front in these situations.	LGPS (Transitional Provisions) Regulations 2014	Paragraph 2(3) of Schedule 2
Whether to require any strain costs to be paid “up front” by the employing authority following early voluntary retirement of a councillor, or early payment of a deferred benefit on health grounds or from age 50 and prior to age 55 with employer consent. The administering authority will require all strain costs to be paid up front in these situations.	LGPS Regulations 1997	80(5)

Review date	Reviewed by	Amendments	Version
6 April 2023	Paul Hill	- grammatical changes to remove acronyms. - technical updates to reflect changes in legislation since publication. - no changes to any policy intent.	2023.1
20 August 2026	Lauran Quigley	added reference to QAPA.	2026.1



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