



Commonwealth Consolidated Regulations

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SUPERANNUATION INDUSTRY (SUPERVISION) REGULATIONS 1994 - REG 5.03

Investment returns

(1) The trustee of an accumulation fund or an approved deposit fund that maintains reserves must determine the investment return to be credited or debited from time to time to a member's benefit (or benefits of a particular kind) in the fund, having regard to:

- (a) the return to the fund on investments; and
- (b) the extent to which the costs of the fund exceed (or fall below) the aggregate of the costs charged to member's benefits under [regulation 5.02](#); and
- (c) the level of the reserves of the entity.

(2) Subject to [regulation 5.01B](#) and Division 6.1, the trustee of a regulated superannuation fund or an approved deposit fund must determine the investment return to be credited or debited to a member's benefits (or benefits of a particular kind) in a way that is fair and reasonable as between:

- (a) all the members of the fund; and
- (b) the various kinds of benefits of each member of the fund.

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